

1960

ANNUAL REPORT
OF THE
OFFICERS
OF THE
TOWN OF LINCOLN



For the Fiscal Year Ending December 31
1960

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Town of Lincoln, N. H.

YEAR ENDING

December 31, 1960

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TOWN OF LINCOLN

MINUTES OF TOWN MEETING

Lincoln, N. H.

The Town Meeting was held in the High School Auditorium in Lincoln on Tuesday, March 8, 1960.

The Meeting was called to order by Moderator James Maguire at 9:00 A. M.

Before the start of the meeting, Moderator Maguire read the following rules which he said would eliminate confusion, and he stressed that these rules would be enforced.

1. Personalities brought into any discussion would not be allowed.
2. No discussion would be allowed on any article until the article had been acted upon by motion and seconded.
3. Everyone would be given 5 minutes to speak and there were to be no interruptions while the person was speaking. No person would be allowed to speak a second time on the article until everyone having something to say had been heard.
4. Any discussion not pertaining to the article being acted upon would not be allowed.

Moderator Maguire said that any person refusing to abide by the above rules would be out of order and if after a warning they refused to follow the above rules, they would be forcibly ejected from the meeting by Chief of Police Fred Johnson at his request.

The Town Warrant was then read by Moderator Maguire.

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The following articles were acted upon:

Article 1. To choose all necessary Town Officers for the year ensuing.

Motion made by James MacDonald and seconded by Charles Doherty to pass over this article. Vote in the affirmative.

Article 2. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriations of the same.

Motion made by James MacDonald and seconded by Edward Levasseur that the town raise the sum of \$7,150 to defray Town charges for the ensuing year; \$4,050.00 for Town Officers' Salaries; \$2,800.00 for Town Officers' expenses and \$300.00 for Election and Registration expenses.

Charles Doherty asked the Selectmen why it was necessary to pay \$400.00 for the Town Clerk's office. He said that never in the history of the Town of Lincoln has the town been known to pay rent except in buildings owned by the town. He was of the opinion he said that the Town Clerk's office should be in the Court House.

In explanation, Mr. Arthur Asselin said that he had sold his place of business to Louis Blanchard and that he did not feel that Mr. Blanchard should be asked to furnish an office for the Town Clerk rent free even though his office had been in the building for a number of years. Mr. Asselin further explained that when he took over the office of Town Clerk, the largest amount of business handled by his office was in the neighborhood of \$2,900 but that the figure was now three times as much and more.

Mr. MacDonald further explained that there wasn't enough space in the Court House to hold all the equipment such as files, books, safe, sup-

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plies, etc., that this town office requires and has. He told the voters that the town pays Louis Blanchard \$240.00 per year rent or \$20.00 a month for his office which was a reasonable price.

As there were no further comments or discussions Mr. George Houle said he would like to hear from the voters on this question. He said there was plenty of criticism before the meeting about this subject as well as the inadequate equipment of the fire department, etc., but at Town Meeting those same people just sat back and said nothing. He said that instead of criticising on the outside, they should express their views at the meeting.

George McGee said that the Office of the Town Clerk had been in Mr. Asselin's building for four or five years prior to his selling out to Louis Blanchard and when Mr. Asselin did sell the building it posed a problem. He suggested that something be done at this meeting in the form of a motion to either change the location of the Town Clerk's office or let it remain where it is.

Charles Doherty asked why he couldn't have it in his home like all the other former Town Clerks had done.

James MacDonald said that he had a lot of equipment in his home pertaining to his work as a Selectman and that it was far from being a satisfactory arrangement and that he did not blame Mr. Asselin for not wanting the office in his home where people would be bothering him at all hours, day and night.

Emery Houle expressed the opinion that he thought the Town Clerk's office was in an ideal location; the sign posted on the building marking its location was a sign of progress and was easy to locate by out of town people as well as town residents.

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Amendments to the motion made by George Houle and seconded by Emery Houle that the Town Clerk's office remain where it is. Vote in the affirmative.

Amendment to the Amendment made by George McGee and seconded by Emery Houle that the rent for the Tax Collector's office also be paid for by the Town.

Mr. Leslie Sargent asked if the town was going to pay rent for the School Board offices as well. He said it seemed to him that if we were going to pay rent for the Tax Collector's office it would bring further demands on the Town from other Town Officers.

George McGee withdrew his amendment to the amendment, seconded by Emery Houle.

The Moderator then reverted back to the original motion that the sum of \$7,150 be raised to defray Town Charges for the ensuing year. Vote in the affirmative.

Article 3. How much money will be raised for the Police Department.

Motion made by Edward Levasseur and seconded by George McGee that the sum of \$5,300.00 be raised for the Police Department.

Amendment to the motion made by Emery Houle and seconded by George Houle that the sum of \$5,000 be raised for the Police Officer's salary and that he drop all side jobs such as Health Officer, Fireman, Truant Officer and Dog Licenser. Also that the Selectmen be authorized to get two dozen bids for a police cruiser with signs on the side so that the Police Officer's car could be easily recognized.

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Upon a raised hand vote called for by the Moderator, this amendment was defeated.

Edmond Gionet then gave comparison figures of salaries and expenses of the Ashland and Lisbon Police Departments as compared with ours.

Mr. Edmond Gionet then made an amendment to the amendment which was seconded by Mr. Edward Fournier that the sum of \$5,000 be raised for the total Police Department and the job remain as it is. His amendment to the amendment to be acted upon by secret ballot.

Motion made by George McGee and seconded by James MacDonald that the check list be used and the ballot clerks were instructed to check off the voters as they entered the booths to vote.

When the votes were counted the result was 73-No and 75-Yes but several of the ballots were found to be illegal by the Moderator. Several of them had the sum of \$5,000 written on them with neither a "yes" or "no" vote and one ballot had what could be interpreted as an "s" or a "5."

Mr. Edward Clark made the statement that legal or not, the assembly had the peoples' opinion on the article in question.

A discussion followed which showed that the voters were confused as to what they were voting for so a Motion was made by George McGee and seconded by James MacDonald that we revert back to the original question of raising or lowering the proposed \$5,300 for the Police Department. An amendment to the motion was made by Edmond Gionet and seconded by Edward Clark that the sum of \$5,000 be raised for the Police Department.

Motion made by George McGee and seconded by Mary Marden that a division of the house be in order at this time.

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At the request of the Moderator there was a division of the house and all those in favor of raising \$5,000 were asked to stand on one side of the room and all those in favor of raising \$5,300 to stand on the opposite side of the room.

37 votes for \$5,000. 87 votes for \$5,300.

Vote in the affirmative to raise the sum of \$5,300 for the Police Department.

Motion made by George McGee and seconded by Roger Thompson to recess Town Meeting to take up the School Meeting at 11:00 A. M.

The Town Meeting was recalled to order at 12 noon by Moderator Maguire.

Motion made by Gertrude Lynch and seconded by Mary Plummer that the Town Meeting recess for one hour for lunch. Vote in the affirmative.

Meeting was again called to order at 1:00 P. M. by Moderator James Maguire.

A motion was made by George McGee and seconded by Edward Levasseur to pass over Article 4 and take up Article 22. Vote in the affirmative.

Article 22. As a member of the budget committee, Murray Clark explained to the voters that the Insurance Companies had notified the Town to the effect that when a town owns only one piece of fire equipment, the rates get increasingly higher. In order to keep the insurance rates for the townspeople down, the Insurance Company recommended that the town have another piece of equipment. It was his opinion he stated that the town raise the sum of \$5,000, set it aside and add a similar sum every year until sufficient funds were available to get this equipment.

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Kenneth McInnis, Fire Chief, said he had also been notified by the Board of Underwriters and also by the Fire Commissioner that the town must have added equipment and that they would come in and make a survey at no cost to the town. Edward Clark pointed out that at the Budget meeting the cost of this new piece of fire equipment had not been stated.

James MacDonald said that since the meeting the town got estimates from the bank and found that the equipment would cost \$20,000.

John Patterson asked how the sum of \$20,000 was arrived at.

Kenneth McInnis said he had talked with one man only to get an idea of the cost.

Edward Gionet told what Ashland and Woodsville had for a fire truck with a pumping capacity of 600 lbs., which he said cost \$11,000.

Motion made by Murray Clark and seconded by Emery Houle that the town raise the sum of \$5,000 and set it aside in a fund to purchase a new fire truck

Amendment to the motion made by Charles Doherty and seconded by Kenneth McInnis that the town raise the sum of \$5,000 for a fire truck and that the truck be bought this year.

Motion made by Kenneth McInnis and seconded by George McGee to accept the article as read.

Amendment to this motion made by Murray Clark and seconded by Joseph Landry that the town vote to raise the sum of \$5,000, set it aside in a fund for the eventual purchase of a new fire truck.

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George rose in objection to the amendment to the motion. He asked Fire Chief Kenneth McInnis if this would solve his problem and Kenneth McInnis said it would not, that the recommendations had been made by the Fire Marshal to acquire the second piece of equipment as soon as possible.

On a vote from the floor requested by the Moderator, the amendment to the motion that the town vote to raise the sum of \$5,000, set it aside in a fund for the eventual purchase of a new fire truck, was defeated. 56 against 21 for the amendment.

James MacDonald said that it was possible for the Selectmen to go to the bank and borrow \$15,000, buy the truck, then pay \$1,500 a year plus interest and we would have a new fire truck this year.

George McGee then asked that the following words be added to Article 22 — that the Selectmen be given the right to reject any or all bids and that the fire truck be purchased immediately.

In a show of hands requested by the Moderator it was voted that Article 22 be accepted as read with the following addition — that the Selectmen be given the right to reject any or all bids and that the fire truck be purchased immediately. Result of vote: 69 — Yes. 12 — No.

Article 4. How much money will be raised for the Fire Department.

Motion made by George McGee and seconded by Joseph Landry that the sum of \$3,000 be raised for the Fire Department. Vote in the affirmative. Amended motion by Kenneth McInnis and seconded by Charles Doherty to authorize the members of the Lincoln Fire Department to apply for State Firemen's Retirement Board R. S. A. 102:19 at their own expense. Vote in the affirmative.

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Article 5. How much money will be raised for the Public Health Department.

Motion made by James MacDonald and seconded by Edward Levasseur that the sum of \$1,950.00 be raised for the Public Health Department. Vote in the affirmative.

Article 6. How much money will be raised for Town Maintenance.

Motion made by Edward Levasseur and seconded by Robert Welsh that the town raise the sum of \$18,000 for Town Maintenance. Vote in the affirmative.

Article 7. How much money will be raised for Street Lighting.

Motion made by George McGee and seconded by James MacDonald that the town raise the sum of \$4,800.00 for Street Lighting.

Edward Clark asked the Selectmen if increase in power was the reason for the increased cost in the department. He asked the Selectmen if they did not have the authority to say how large a light and fixture was to be put up as in the case of the new lights installed on Main Street.

James MacDonald told him that Franconia Paper Corporation were the owners of the utilities and it wasn't up to the Selectmen to tell the Company what they could or could not put up.

Murray Clark said he wanted to go on record in wanting to instruct the Chairman of the Board of Selectmen **not** to request that the present lights on Main Street be replaced.

The motion to raise the sum of \$4,800 for Street Lighting was voted in the affirmative.

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Article 8. How much money will be raised for Cemeteries.

Motion made by James MacDonald and seconded by George Houle that the sum of \$1,000 be raised for cemeteries. Vote in the affirmative.

Murray Clark asked what the Town was going to do about the cemetery at Dodgeville.

James Maguire, Moderator, explained that at the budget committee meeting the Town agreed not to take any action on this cemetery until the land was deeded to the Town. He said there were about eight or ten graves in it, among them some unknown soldiers.

Motion made by Murray Clark and seconded by Charles Doherty to authorize the Selectmen to accept the cemetery property on the Kancamagus Highway if and when it is deeded to the Town. Vote in the affirmative.

Article 9. How much money will be raised for Public Library.

Motion made by James MacDonald and seconded by George Martell that the sum of \$1,600.00 be raised for Public Library. Vote in the affirmative.

Article 10. How much money will be raised for Support of Town Poor.

Motion made by Edward Levasseur and seconded by Robert Welsh that the sum of \$4,000 be raised for Town Poor.

Edward Clark asked the Selectmen how many town poor we had at this time.

James MacDonald explained that we had two in the County Farm Hospital at a cost of \$5.00 per day to the Town and three people here in Town. Vote in the affirmative to raise the sum of \$4,000 for Town Poor.

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Article 11. How much money will be raised for Old Age Assistance.

Motion made by George McGee and seconded by Emery Houle that the town raise the sum of \$700.00 for old age assistance. Vote in the affirmative.

Motion made by Emery Houle that we skip to Article 23. The motion was not seconded.

Motion made by Guy Hiltz and seconded by James Adzarito that we go through the Warrant and take up each article as we come to it. Vote in the affirmative.

Article 12. How much money will be raised for Maintenance of Water Department.

Murray Clark said that some suggestions should be made at this meeting to make the Loon Pond repairs and make appropriation for same.

Mr. James MacDonald explained that with the chlorinator which No. Woodstock is installing and by enlarging the pipe lines there will not be any extensive repairs necessary to Loon Pond.

Mr. MacDonald explained further that some of the \$10,000 appropriation was to lay the water lines on the proposed extension of Pleasant Street and West Street.

Motion made by Lester Gulley and seconded by William McGee III that the Selectmen be given the right to accept deeds on the right-of-ways on the various streets where water lines are to be extended. Vote in the affirmative.

Motion made by Murray Clark and seconded by Edward Clark to raise the sum of \$16,000. The additional \$6,000 to be used only for the purpose of putting through the water lines on the Goodboult road.

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Edward Clark explained that there have been a number of lots sold on the Goodbout road and that building was to start on new houses this summer. He said that in view of the fact that the people already living on that road having been so patient in past years in pumping their own water supplies, the Town should give them the consideration of extending the water lines to these homes this year.

Motion made by George McGee that we reconsider the action taken on Article 12 and that the sum of \$16,000 be raised instead of the proposed \$10,000. Seconded by Edward Clark. Vote in the affirmative.

James MacDonald explained that the extra \$6,000 would not extend the water lines very far on the Goodbout road with prices what they are at the present time but Edward Clark said it would at least be a start and next year, the voters willing, a similar appropriation could be made to further the work.

Article 13. How much money will be raised for White Mt. Region Association.

Motion made by Henry Waldo and seconded by Murray Clark that the sum of \$357.95 be raised for White Mountain Region Association. Vote in the affirmative.

Motion made by Lawrence Woodward and seconded by Amedi Theriault that voting be carried on while the Town Meeting continue. Vote in the affirmative.

Article 14. How much money will be raised for a 4th of July Celebration.

Motion made by Roland Bourassa and seconded by Edward Levasseur that the sum of \$500.00 be raised for a 4th of July Celebration. Vote in the affirmative.

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Article 15. To see if the Town will vote to raise the sum of \$2,000.00 and Interest to take up Water Bonds due July 1, 1960.

Motion made by James MacDonald and seconded by Albert Clogston that the sum of \$2,000 and Interest be raised to take up Water Bonds due July 1, 1960. Vote in the affirmative.

Article 16. To see if the Town will vote to raise the sum of \$1,000 and apply same to the \$12,000.00 received from the Insurance Co. to pay off our loan of \$13,000.00 to the Bank.

Motion made by Robert Russell and seconded by Jos. H. Landry that the sum of \$1,000. — be raised and same applied to the \$12,000.00 received from the Insurance Co. to pay off our loan of \$13,000 to the bank. Vote in the affirmative.

Article 17. To see if the Town will vote to raise the sum of \$2,000.00 for the purpose of making improvements to the following Class V road within the Town: School Street: and to authorize the Selectmen to raise through the issuance of bonds or notes the sum of \$4,000.00 for a five year period, the Town to be reimbursed by State Funds, in compliance with the provisions of Chapter 241, New Hampshire Revised Statutes Annotated, 1955, as amended by Laws of 1957, Chapter 273:3. Motion made by George McGee and seconded by Albert Clogston that the town vote to raise the sum of \$2,000.00 for the purpose of making improvements to the following Class V road within the Town: School Street: and authorize the Selectmen to raise through the issuance of bonds or notes the sum of \$4,000.00 for a five year period, the Town to be reimbursed by State funds, in compliance with the provisions of Chapter 241, New Hampshire Revised Statutes Annotated, 1955, as amended by Laws of 1957, Chapter 273:3.

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George McGee explained that at the time of the Budget Meeting, the Selectmen were not aware that T. R. A. appropriations would be available for this work but since then they found this to be the case so that it would be necessary to raise the sum of \$1,800 instead of the \$2,000 in view of the fact that the T. R. A. appropriation would be available for two years. He then made an amended motion to the effect that the sum of \$1,800 be raised which was seconded by Edward Levasseur. The chair recommended that a substitute motion be made instead of the amended motion that the sum of \$1,800 be raised instead of the \$2,000 stated in the article.

Substitute motion made by George McGee and seconded by Joseph H. Landry that the sum of \$1,800 be raised instead of the \$2,000 as listed in the Article. Vote in the affirmative.

Article 18. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of Taxes.

Motion made by Roland Bourassa and seconded by George McGee that the Selectmen be authorized to hire money in anticipation of Taxes. Vote in the affirmative.

Article 19. To see if the Town will vote to raise the sum of \$350.00 for the Lincoln-North Woodstock Community Band.

Motion made by Joseph H. Landry and seconded by George Houle that the sum of \$350.00 be raised for the Lincoln-North Woodstock Community Band. Vote in the affirmative.

Article 20. To see how much money will be raised for Civil Defense.

Motion made by Edward Levasseur and seconded by Albert Clogston that the sum of \$400.00 be raised for Civil Defense. Vote in the affirmative.

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Article 21. To see how much money the town will raise for Parks and Playgrounds.

Motion by James MacDonald and seconded by Emery Houle that the sum of \$2,500.00 be raised for Parks and Playgrounds. Vote in the affirmative.

Article 23. To see how much the Town will raise for the Lincoln-North Woodstock Chamber of Commerce.

Motion made by Joseph H. Landry and seconded by Lawrence Wodward that the sum of \$400.00 be raised for the Lincoln-North Woodstock Chamber of Commerce.

There followed a heated discussion between Emery Houle and Larry Woodward over a letter supposedly mailed out by the Chamber of Commerce to the Cabin owners and Emery Houle said that he for one would not be dictated to by the Chamber of Commerce or anyone else. The letter in question was not produced.

George McGee asked why Lincoln was asked to raise \$400.00 while No. Woodstock was asked to raise only \$250.00.

Lawrence Woodward explained that the population in Lincoln being much larger than in No. Woodstock, the larger appropriation asked for was to cover this. He also stated that the increase was to enlarge the Chamber's advertising program.

Edward Clark said the efforts of this Chamber of Commerce were one of the few benefits that the business men have of selling themselves to out-of-staters.

Murray Clark said it was the intent of the Lincoln-North Woodstock Chamber to take care of the maintenance of the Town Signs.

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George McGee explained that the Chamber had approached the Selectmen about these signs and were told at that time it would have to be acted upon at a Town Meeting before the Selectmen could do anything about them. The Selectmen, he said, suggested that an Article be put in the Town Warrant to that effect which they failed to do, so he recommended that a decision be made at this time, by the meeting, as to what their wishes were about the signs. In this discussion it was voted to leave the signs under the jurisdiction of the Selectmen.

The motion to raise the sum of \$400.00 for the Lincoln-North Woodstock Chamber of Commerce was voted in the affirmative.

Article 24. To see what action the Town will take in regard to the Lincoln Inn Property.

Motion made by Robert Russell and seconded by George McGee that the town defer action as to the disposal of all or any part of the Lincoln Inn Real Estate Property and authorize the Selectmen to administrate the said property, other than disposal in whole or part of the Real Property, to the best interest of the Town.

Amendment to the motion made by Leslie Sargent to the effect — that the property purchased at the last Town Meeting and commonly referred to as the Inn Property and containing some twenty-five (25) acres, more or less; be set aside until further vote of the town shall change its status, for use as a Town and School Forest. The area to be used by School Science and Conservation classes, Scouts and others as a field laboratory for purposes in aiding in the teaching of botany, biology, forestry, all forms of conservation, woods lore and other subjects.

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The area to be given protection from fire, insect and other damage as well as vandalism and squatters. Permission is granted, subject to approval of Selectmen, for development of picnic areas, nature trails, lecture areas and camping areas for use of children whether they be Scouts or other organized youth groups. These developments to be made only where and when there is to be no expense incurred by the Town or School District. Seconded by Mrs. Dorothy Burak.

Amendment to the motion made by Edward Clark and seconded by Robert Welch that any scrap iron not usable as salvage by the Town, the Selectmen be directed to sell under sealed bids.

Robert Russell said he was in favor of leaving the disposal of scrap from the fire up to the Selectmen.

George McGee asked Edward Clark to give his definition of a "sealed bid." He asked Mr. Clark if he meant "posted in a public place or advertised in newspapers."

Mr. Clark said "posted" was what he meant.

Motion made by George McGee and seconded by James MacDonald that Article 24 be accepted as amended. Vote in the affirmative.

Before taking up Article 25, George McGee rose on a point of personal privilege to clear up any misapprehension on the part of the townspeople with regards to purchasing the Lincoln Inn properties.

He introduced the following letter and asked to have it inserted in the records of this Town Meeting.

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LETTERHEAD: Martin A. Brown

Wilmington, Vermont

2/26/60

Selectmen of the Town of
Lincoln, N. H.

Gentlemen:

In order to clear up any misapprehensions there may be as to the sale of land by Grafton Realty Corporation to the Town of Lincoln, I will try to give a brief history of how the trade was arrived at.

Grafton Realty Corporation was primarily interested in selling the Inn building and lot No. 45. The Selectmen showed interest in making use of the Inn building for Town purposes, but wished additional land besides the lot No. 45. Various proposals and counter proposals were made by both sides. The Town's interest in acquiring the three (3), lots (Nos. 39, 41 & 43) adjacent to the Inn was opposite to Grafton Realty's interest in selling all this frontage while still retaining the land northerly of these lots and the Inn. Prices were put on the various parcels involved, with stipulations that, providing the Inn were purchased, the other parcels could be purchased in order, the purpose being on our part to sell the frontage near the Inn only if the land back of it were also purchased. The intention was not to force the Town, but to protect our own interests. The Selectmen made inquiry also about the frontage lots westerly of Mrs. Lehouilliers (Nos. 15-29). Our price on these, however, brought the total higher than they considered right for the Town to pay at that time.

The record will show that in 1958 the Town purchased the library for \$3,000; and that in 1959 the Town purchased The Inn building, with lot

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No 45, frontage lots Nos. 39, 41 and 43, together with 25 acres, more or less, of land lying north-erly of the Main Street lots — all for \$12,000.

The above was the business transaction. Actually, Martin Brown had made it clear to the Selectmen some time ago that if they (the Town) purchased the Inn, he would see that they had a deed to the Library for a gift. Although the business transactions would make it appear differently, the idea and purpose were carried out. The price on the Inn was \$10,000, the three (3) lots were priced at \$1,500 and the land at \$3,500 in our talks with the Selectmen, making a total of \$15,000, with nothing allotted to the Library. These prices are no different than prices we have been asking or getting on similar property. In other words our prices to the Town were not inflated to cover the Library. In fact, I believe that Lot No. 188 on Church Street was also deeded without price.

At no time, did Grafton Realty understand that the Town wished to pay the additional \$4,500 asked for the nine (9) lots 15-29.

Yours truly,

Grafton Realty Corp.

/s/ Martin Brown, Jr., Treasurer

Article 25. To see if the Town will vote to authorize the Selectmen to make application to the Federal Government for a loan, interest free, from the Housing and Home Finance Agency under the Provisions of Public Law 580, 83rd Congress. And to authorize the Selectmen to enter into an agreement with the Federal Government to obtain said loan. Also to authorize the Selectmen to utilize the proceeds from said loan for the conduct of an engineering study and preparation of plans, specifi-

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cations and cost estimates of the sewage disposal requirements for the town. Said loan shall be repaid only if and when construction of such a project is undertaken.

Motion made by Robert Russell and seconded by James MacDonald to accept the article as read. Vote: 125 yes. None against.

Article 26. To see if the Town will vote to approve the proposed local protection project for the Restoration of the Flood Control Dike at the Franconia Paper Company, and authorize the Selectmen to enter into, and execute an Assurance or other agreement in reference thereto, and to authorize the Selectmen to acquire any real estate interests for said project.

Motion made by Charles Doherty and seconded by Albert Clogston to accept the article as read. Voted unanimously in the affirmative.

Article 27. To see if the Town will authorize the Selectmen to name Main Street.

Motion made by Edmond Gionet and seconded by Charles Doherty that the Selectmen be authorized to name Main Street and that the name remain "Main Street."

Substitute motion made by George McGee and seconded by Edward Levasseur that the street remain "Main Street" from the Town Line to the intersection of Forest Highway No. 8. Voted unanimously in the affirmative.

Article 28. To see if the Town will vote to have the property tax list printed in the Town Report.

Motion made by James MacDonald and seconded by James Adzarito that we pass over this article. Amendment to the motion made by Edward Clark and seconded by Albert Clogston that a poll be

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taken of the voters to see what their choice was in this matter. Polled vote resulted in 63 no and 6 Yes. Amendment defeated.

Mr. McGee said he was opposed at this time to having the property tax list printed in the Town Report. He said it was the intent as he saw it to have a revaluation of properties in Lincoln by the Tax Commission. He said that if the Tax Commission did come to Lincoln and reevaluate the properties, the townspeople would find that their taxes would be much higher than they are at the present time.

The Moderator, James Maguire, called for a vote on the original motion made by James MacDonald which was seconded by James Adzarito that we pass over this article. Vote in the affirmative.

Motion made by George McGee and seconded by James MacDonald to keep the polls opened until 7:00 P. M. Vote in the affirmative.

Article 29. To see if the Town will vote to discontinue plowing driveways and business places.

Motion made by Edmond Gionet and seconded by Lena Bouchard that we pass over this article.

Vote in the affirmative.

Article 30. To see if the Town will vote to raise the sum of \$500.00 to purchase a Portable Electrocardiograph.

Motion made by Charles Doherty and seconded by Edward Clark to raise the sum of \$500.00 to purchase a Portable Electrocardiograph.

George McGee told the assembly of the difficulty the Town had been through to secure a good doc-

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tor to come and settle in Lincoln. He explained that Dr. Dooley, when he settled here had just been released from the Army and that the cost of getting settled and setting up his office had been a real burden to him and he thought it would be a nice gesture for the voters to raise the money to purchase a Portable Electrocardiograph for his use. He pointed out the necessity for such a machine and said that at the Budget Committee Meeting the Town had been given a figure of \$500.00 for this machine but it carried no guarantee. He then made a substitute motion that the Town vote to raise the sum of \$700.00 for a machine which carries a five (5) year guarantee. Motion seconded by Edward Levasseur. Vote in the affirmative.

Article 31. To transact any other business that may legally come before the meeting.

Nominations were in order for members to replace the retiring Budget Committee. The following nominations were made:

Henry Waldo nominated by Leslie Sargent

George McGee nominated by James
MacDonald

Roger Thompson nominated by Edward
Levasseur

Nathaniel Bartlett nominated by George
McGee

Motion made by George McGee and seconded by James MacDonald that nominations be closed and that the Clerk cast one ballot for the above candidates. Vote in the affirmative.

Motion made by Edward Gonet and seconded by Edward Levasseur that an Article be placed in the Town Warrant next year as follows: "Meeting

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shall be called and polls opened according to law, but that action on all Articles exclusive of choice of officers shall be deferred until 7:30 in the evening of that same day." Vote in the affirmative. Motion made by George McGee and seconded by George Boyle that we come out of recess for Town Meeting. Vote in the affirmative.

Motion made by George McGee and seconded by George Boyle that the polls be closed at 7:00 P. M.

Vote in the affirmative.

Motion made by George McGee and seconded by George Boyle to adjourn Town Meeting. Vote in the affirmative. Time of adjournment 6:45 P. M.

The following results were obtained after the votes were officially counted:

Selectman (for 3 years)	
Edmond Gionet	140
Selectman (for 3 years)	
George McGee, Sr.	265
Town Clerk	
Arthur L. Asselin	263
Town Clerk	
Karl Norcott	112
Tax Collector	
Nathaniel N. Bartlett	336
Tax Collector	
Arthur L. Asselin	75
Treasurer	
Frederick T. Marden	363
Library Trustee (for 3 years)	
Wendell Tetley	351

TOWN OF LINCOLN

Library Trustee (for 2 years)	
Blanche Haley	7
Cemetery Trustees	
Joseph Asselin	341
Robert Chase	349
Charles Burbank	326
Water Commission	
E. B. Smith	333

LINCOLN SCHOOL DISTRICT

School Board (for 3 years)	
Mary J. Plummer	316
School Board (for 2 years)	
George R. Hooker	337
School Treasurer	
George Boyle	126

Shall the provisions of Chapter 171-A of the Revised Laws relative to playing games of beano be adopted in this city or town?

250 Yes 28 No

No. of Democratic Ballots cast:	263
No. of Republican Ballots cast:	143
Total Town votes cast:	411

TOWN OF LINCOLN

TOWN OFFICERS

Justice

GEORGE H. PARKER

Representative

GEORGE M. McGEE

Moderator

JAMES MAGUIRE

Selectmen

JAMES MacDONALD EDWARD LEVASSEUR
GEORGE McGEE

Treasurer

FREDERIC T. MARDEN

Town Clerk

ARTHUR ASSELIN

Tax Collector

NATHANIEL BARTLETT

Library Trustees

GEORGE HOOKER VIOLET LANE
BLANCHE HALEY

TOWN OF LINCOLN

Police Officer
FRED L. JOHNSON

Fire Chief
KENNETH McINNIS

Librarian
IONE NORCOTT

Supervisors of Check List
GEORGE BOYLE ARMAND BEAULIEU
 EUNICE BARTLETT

Cemetery Trustees
JOSEPH ASSELIN ROBERT CHASE
 CHARLES BURBANK

Water Commissioners
JOSEPH H. LANDRY KENNETH McINNIS
 EVERETT SMITH

School Board
LESLIE B. SARGENT, JR. GEORGE HOOKER
 MARY PLUMMER

School Treasurer
GEORGE L. BOYLE

TOWN OF LINCOLN

STATE OF NEW HAMPSHIRE

To the Inhabitants of the Town of Lincoln in the County of Grafton in said State, qualified to vote in Town Affairs:

You are hereby notified to meet at Lincoln High School Auditorium in said Lincoln on Tuesday, the 14th day of March next, at nine of the clock in the forenoon to act upon the following subjects:

1. To choose all necessary Town Officers for the year ensuing.
2. To raise such sums of money as may be necessary to defray Town Charges for the ensuing year and make appropriation of the same.
3. How much money will be raised for the Police Department.
4. How much money will be raised for the Fire Department.
5. How much money will be raised for the Public Health Department.
6. How much money will be raised for Town Maintenance.
7. How much money will be raised for Street Lighting.
8. How much money will be raised for Cemeteries.

TOWN OF LINCOLN

9. How much money will be raised for the Public Library.
10. How much money will be raised for the Support of Town Poor.
11. How much money will be raised for Old Age Assistance.
12. How much money will be raised for Maintenance of Water Department.
13. How much money will be raised for White Mts. Region Association.
14. How much money will be raised for a 4th of July Celebration.
15. To see if the Town will vote to raise the sum of \$1,000.00 and Interest to take up Water Bonds due July 1, 1961.
16. To see if the Town will vote to authorize the Selectmen to hire money in anticipation of Taxes.
17. To see how much money will be raised for Civil Defense.
18. To see how much money the Town will raise for Parks and Playgrounds.
19. To see how much money the Town will raise for the Lincoln-North Woodstock Chamber of Commerce.
20. To see if the Town will raise the sum of \$94.94 the State to contribute \$632.90 for T. R. A.

TOWN OF LINCOLN

21. To see if the Town will vote to approve any proposed local protection projects or water storage programs which might be proposed by the Federal Government or State Agencies now or in the future on the East Branch of the Pemigewasset River.

22. To see if the Town will raise and appropriate an amount not to exceed \$50,000. to construct a new building to house town offices and town equipment.

23. To see if the Town votes in the affirmative on the preceding article, if the Town will vote to authorize the Board of Selectmen to borrow on the credit of the Town the sum of money so raised and appropriated; and for this purpose to authorize the issue of serial notes or bonds of the Town under and in accordance with the provisions of the Municipal Finance Act. Interest payable annually, Principal, payable in thirty equal payments starting in 1962.

24. To see if the Town will vote to raise the sum not to exceed \$3,000. and authorize the Selectmen to enter into an agreement with the Franconia Paper Corporation to lease the Lincoln Garage Building for a period not to exceed 10 years at a rental price of an amount not to exceed \$3,000. per year. Any earned income shall be applied against the rental price.

25. To see if the Town will vote to authorize the Selectmen to trade in the old Payloader, and vote to raise and appropriate an amount not to exceed \$12,000. for the purchase of a new Payloader.

26. To see if the Town votes in the affirmative on the preceding article, if the Town will vote to authorize the Board of Selectmen to borrow on the credit of the Town the sum of money so raised and appropriat-

TOWN OF LINCOLN

ed; and for this purpose to authorize the issue of serial notes or bonds of the Town under and in accordance with the provisions of the Municipal Finance Act. Interest payable annually, Principal, payable in five equal payments starting in 1962.

27. To see if the Town will vote to rescind its vote taken whereby they voted to adopt the provisions of the Municipal Budget Act. The Town to continue operating under a Budget Committee elected by vote with the same duties and powers but not subject to the Municipal Budget Laws.

28. To transact any other business that may legally come before the meeting.

Given under our hands and seal, this 28th day of February, in the year of our Lord, Nineteen Hundred and Sixty-One.

JAMES MacDONALD
EDWARD LEVASSEUR
GEORGE McGEE
Selectmen of Lincoln

A true copy of Warrant — Attest:

JAMES MacDONALD
EDWARD LEVASSEUR
GEORGE McGEE
Selectmen of Lincoln

TOWN OF LINCOLN

BUDGET

Estimate of Revenue and Expenditures for the ensuing year, January 1, 1961 to December 31, 1961, Compared with Actual Revenue and Expenditures of the Previous Year, January 1, 1960 to December 31, 1960.

SOURCES OF REVENUE

	Actual 1960	Estimated 1961
Interest and Dividends Tax	\$ 1,364.30	\$ 1,500.00
Railroad Tax	58.79	50.00
Savings Bank Tax	20.70	25.00
Reimbursement a/c State and Fed. Forest Lands	2,982.88	2,500.00
National Forest Reserve	6,821.87	5,000.00
Refund on Gas Tax	176.84	100.00

From Local Sources Except Taxes:

Dog Licenses	165.90	200.00
Business License, Permits and Filing Fees	137.00	150.00
Fines and Forfeits, Municipal Court	125.42	100.00
Interest Received on Taxes and Deposits	293.94	300.00
Income from Highway Dept.	2,293.01	2,000.00
Income from Cemetery	235.00	150.00

TOWN OF LINCOLN

Income from Health Dept.	1,175.60	1,000.00
Income from Garage Rental	288.00	300.00
Miscellaneous Income	399.43	500.00
Motor Vehicle Permit Fees	8,021.01	8,000.00
Force Account	5,956.55	

From Local Taxes Other Than Property Taxes:

Poll Taxes	1,036.00	1,000.00
National Bank Stock Taxes	10.00	10.00
Yield Taxes	401.64	200.00

Total Revenue from All Sources

Except Property Taxes \$ 31,963.88 \$23,085.00

Amount to be Raised by

Property Taxes \$187,868.47

\$187,868.47

\$210,953.47

TOWN OF LINCOLN

PURPOSES OF EXPENDITURES

	Estimate 1960	Actual 1960	Estimate 1961
Town Officers' Salaries	\$ 4,050.00	\$ 3,843.10	\$ 4,050.00
Town Officers' Expenses	2,800.00	2,998.13	2,900.00
Election and Registration Exp.	300.00	291.50	100.00
Police Department	5,300.00	5,499.24	5,600.00
Fire Department	3,000.00	3,134.01	3,000.00
Civil Defense	400.00	400.61	200.00
Health Department	1,950.00	2,734.56	2,950.00
Town Maintenance	18,000.00	22,295.32	10,000.00
Street Lighting	4,800.00	4,691.39	4,800.00
Town Road Aid	1,800.00	6,729.68	94.94
Library	1,600.00	1,567.68	1,600.00
Town Poor	4,000.00	6,710.12	5,000.00
Old Age Assistance	700.00	972.09	1,200.00
July 4th Celebration	500.00	695.53	500.00
Parks and Playgrounds	2,850.00	2,077.53	3,000.00
Water Department	16,000.00	21,620.30	10,000.00
Cemeteries	1,000.00	834.25	1,000.00
Advertising & Regional Assn.	757.95	811.95	757.95
Interest	633.67	633.67	303.00
New Lands & Bldgs.			3,000.00
New Equipment	5,700.00	6,069.75	1,858.00
Water Bonds	2,000.00	2,000.00	1,000.00
Long Term Notes	1,000.00	1,000.00	800.00
Deficit of Previous Year			17,426.58
County Tax	7,500.00	8,301.32	9,000.00
School Taxes	107,040.40	88,040.40	120,813.00
			\$193,682.02\$193,952.13\$210,953.47

TOWN OF LINCOLN

SUMMARY OF INVENTORY

Real Estate	\$1,168,913.00
Mills and Machinery	825,500.00
Electric Plants	68,000.00
Stock in Trade	732,643.00
Vehicles	8,000.00
Gasoline Pumps and Tanks	1,750.00
Road Machinery	6,750.00
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	\$2,811,556.00

TOWN PROPERTY

Library Books and Equipment	\$ 3,000.00
Police Dept., Furniture and Equipment	2,000.00
Highway Department	15,000.00
Riverside Cemetery	2,500.00
Water Systems	94,000.00
Schools and Land	85,000.00
Town Officers' Equipment	1,500.00
Fire Trucks	20,000.00
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	\$223,000.00

TOWN OF LINCOLN

VETERANS AND VETERANS WIDOWS
EXEMPTIONS

Victor Aldridge	\$ 1,000.00
Glenn Bassett	1,000.00
Edward Beckwith	1,000.00
Wilfred Bishop	1,000.00
James R. Boyle	1,000.00
Roland Bourassa	1,000.00
Charles Burbank	1,000.00
Fred Burak	1,000.00
George Boyle	1,000.00
Earl Burt	1,000.00
Gilman Bossie	1,000.00
Francis Caldwell	1,000.00
Edward Carr	1,000.00
Fred Charron	1,000.00
Joseph Cloutier	1,000.00
Louis Corbeil	800.00
William Couture	1,000.00
Wilfred Caron	1,000.00
Ralph Conn	1,000.00
John Conway	1,000.00
Pershing Cottrell	1,000.00
Albert Clogston	1,000.00
Dr. John A. Dooley	1,000.00
Clayton Durrell	1,000.00
George Freedman	1,000.00
Philip Geremia	1,000.00
Robert Gagne	1,000.00
Roland Goodbout	1,000.00
Edmond Gonet	1,000.00
Lionel Godin	1,000.00
George Hooker	1,000.00
Herman Holmes	1,000.00
Thomas A. Hall	1,000.00
Normand Houde	1,000.00

TOWN OF LINCOLN

William Hogan	1,000.00
Grace Johnson	1,000.00
Fred Johnson	1,000.00
Arthur King	1,000.00
Arthur Lareau	1,000.00
Wilfred Ledger	1,000.00
Charles Lapointe	1,000.00
Alvin LaRue	1,000.00
Harry LaRue	1,000.00
Edward Langlois	1,000.00
Roger Libby	1,000.00
Maurice Labrecque	1,000.00
James Maguire	1,000.00
Frederic Marden	1,000.00
Robert Mitten	1,000.00
Robert McBey	1,000.00
Gladys MacDonald	1,000.00
Myra McIntyre	1,000.00
Jimmie McLaughlin	1,000.00
Everett Mayhew	1,000.00
William Mayhew	1,000.00
Joseph McInnis	1,000.00
Robert Noseworthy	1,000.00
Donald O'Brien	1,000.00
Daniel O'Rourke	1,000.00
Elizabeth O'Brien	1,000.00
Raymond O'Rourke	1,000.00
John Patterson	1,000.00
David Plummer	1,000.00
Alexander Plante	500.00
Josephat Perreault	1,000.00
Bernard Rogers	1,000.00
Patrick Reardon	1,000.00
Loretta Russell	1,000.00
Harold Rannacher	1,000.00
Leslie Sargent	1,000.00
George Strickland	1,000.00
Herman Schlaefer	1,000.00
Alfred Serge	1,000.00

TOWN OF LINCOLN

Roland Tardif	1,000.00
Joseph A. Theriault	1,000.00
Allan Towers	1,000.00
Camille Theriault	1,000.00
Roger Thompson	1,000.00
Roland Vezina	1,000.00
James Walsh	1,000.00
Lester Winkley	1,000.00
Earle Wiggett	1,000.00
Woodrow Wright	1,000.00
Dolores Wellington	1,000.00
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	\$83,300.00

TOWN OF LINCOLN

SUMMARY OF PAYMENTS

Town Officers' Salaries

George H. Parker, Justice	\$ 225.00
James MacDonald, Selectman	600.00
James MacDonald, Overseer of Poor	150.00
Edward Levasseur, Selectman	350.00
George McGee, Sr., Selectman	350.00
Nathaniel Bartlett, Tax Collector	600.00
Frederic T. Marden, Treasurer	300.00
Arthur Asselin, Town Clerk	300.00
Arthur Asselin, Town Clerk Fees	381.50
James Maguire, Moderator	100.00
George Boyle, Supervisor	70.00
Armand Beaulieu, Supervisor	70.00
Eunice Bartlett, Supervisor	70.00
Joseph Asselin, Cemetery Trustee	60.00
Robert Chase, Cemetery Trustee	60.00
Charles Burbank, Cemetery Trustee	60.00
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	\$ 3,746.50

Town Officers' Expenses

Franconia Paper Corp., Rent & Supplies	\$ 80.87
Record Print, Printing Town Reports	615.06
Ayer Insurance Agency, Insurance and Bonds	376.00
MacKay Insurance Agency, Insurance	7.50
N. H. Assessors Assoc., Dues	3.00
N. H. Tax Collectors Assoc., Dues	3.00
Charles R. Hardy, Dues	3.00
Town and City, Subscription	10.00
N. H. State Tax Commission, Auditing	213.61
Charles A. Wood, Transfers	28.09
Anna D. Proctor, Transfer Name	.30
Fred L. Tower, N. H. Register	20.60
Edson C. Eastman, Supplies	125.46
Brown & Saltmarsh, Supplies	8.08
N. E. Tel. & Tel. Co., Telephone	459.35

TOWN OF LINCOLN

Recording & Statistical Co., Auto Guide	7.50
Sargent Bros., Supplies	51.88
Lewis Blanchard, Town Clerk Rent	260.00
Juliet Lessard, Clerical Work	20.00
Everett's Woodworking, Supplies	7.60
W. F. Batchelder, Legal Fee	54.50
Robert Wakefield, Legal Fee	3.00
May Tardif, Clerical Work	10.00
James MacDonald, Expenses	52.70
Edward Levasseur, Expenses	34.40
George McGee, Sr., Expenses	34.10
Arthur Asselin, Expenses	70.09
Nathaniel Bartlett, Expenses	10.00
Caledonia Supply Co., Adding Machine	253.94
Postage	61.59
Pemigewasset National Bank, Service Charges	20.96
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	\$ 2,906.18

Election and Registration

Record Print, Printing Ballots	\$ 21.00
Mary Marden, Ballot Clerk	34.00
Juliet Lessard, Ballot Clerk	34.00
Blanche Boyle, Ballot Clerk	23.50
Karl Norcott	23.50
Beverley Lynch, Ballot Clerk	10.50
Edward Levasseur, Ballot Clerk	10.50
Lewis Blanchard, Dinners	129.50
John Boyle, Services	5.00
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	\$ 291.50

Police Department

Fred L. Johnson, Salary	\$ 3,750.00
Fred L. Johnson, Car & Other Expenses	998.99
Franconia Paper Corp., Rent & Supplies	138.03
N. E. Tel. & Tel. Co., Telephone	78.10
American Mutual Liab. Ins. Co.	70.27

TOWN OF LINCOLN

Colby Press, Bicycle Plates	3.20
Glenn Press, Printing	4.00
N. H. Police Retirement Fund	342.90
Hillcrest Studio, Supplies	10.40
Evans Radio, Supplies	1.74
Lewis Blanchard, Transient Meals	13.05
Russell Uniform Co., Supplies	21.91
Eastern Fire Equipment, Supplies	34.96
M. Linsky & Bros., Supplies	17.45
Faurot, Inc., Supplies	14.24
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	\$ 5,499.24

Fire Department

Franconia Paper Corp., Rent & Supplies	\$ 84.44
Fyr-Fyter Co., Supplies	201.22
Blanchard Associates, Supplies	171.53
Evans Radio, Supplies	24.12
State of N. H. Radios	277.24
American Mutual Liab. Ins. Co.	87.17
E. & J. Resuscitator Co., Supplies	19.73
Noyes Insurance Co., Insurance	163.25
MacKay Insurance Co., Insurance	66.00
Sanel Auto Parts, Supplies	4.59
Buckland's Flowers, Spray	10.00
Ross Taylor Chevrolet, Gas, Oil, etc.	31.91
Wilson's Mobil Station, Gas, Oil, etc.	9.33
LaRue's Esso, Gas	5.62
Lewis Blanchard, Meals	20.75
Kenneth McInnis, Fire Chief Salary and Expenses	273.21
Patrick Roy, Assistant Fire Chief	177.00
Fred Charron, Fireman Salary	125.00
Joseph A. Theriault, Salary	125.00
Daniel Donovan, Salary	125.00
Bertram Albee, Salary	125.00
Louis Hamnett, Salary	125.00
Neil McInnis, Salary	125.00
Louis Emerson, Salary	125.00

TOWN OF LINCOLN

John Mosco, Salary	125.00
Fred Johnson, Salary	125.00
Joseph McInnis, Salary	125.00
John Conway, Salary	125.00
William Mayhew, Fireman Salary and Expense	131.90
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	\$ 3,134.01

Civil Defense

State of N. H., Supplies	\$ 79.45
Standard R. R. Fusee, Supplies	61.87
Marsh Coulter Co., Supplies	17.70
Russell Uniform Co., Supplies	41.95
Franconia Paper Corp., Supplies	2.30
O. W. Dufresne Co., Supplies	105.32
Fred Johnson, Supplies	54.99
Allen Young, Supplies	6.25
Welch's Chevron, Gas	12.18
Transport Clearings, Trucking	18.60
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	\$ 400.61

Street Lighting

Franconia Paper Corp., Power and Lamps	\$ 4,691.39
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Library

Ione Norcott, Salary	\$ 480.00
Karl Norcott, Janitor Salary	120.00
Franconia Paper Corp., Lights and Supplies	29.12
A. M. Rand Co., Utility Gas	140.00
American Mutual Liab. Ins. Co.	18.20
Ayer Insurance Agency, Insurance	166.20
Literary Guild, Books	10.55
H. W. Wilson Co., Subscriptions	24.50
Detective Book Club, Books	30.00
Campbell & Hall, Books	324.73
Doubleday & Co., Subscriptions	21.00

TOWN OF LINCOLN

Moore-Cottrell Co., Subscriptions	72.30
R. R. Bowker Co., Subscriptions	6.00
Follett Library Book Co., Books	13.19
Golden Press, Books	39.50
Benefic Press, Books	22.39
Book-of-the-Month Club	50.00
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	\$ 1,567.68

Town Poor

Franconia Paper Corp., Food	\$ 4.48
Gahagan Bros., Food	203.85
Endy Legare, Food	18.51
Gordon Oil Co., Fuel Oil	139.75
Ray O'Rourke, Fuel Oil	13.36
Parker Drug Stores, Supplies	37.64
Grafton County Farm, Board and Room	2,951.21
Shamrock Cafe, Board and Room	298.00
MacKay Funeral Home, Burials	164.75
York's Drug Store, Supplies	9.80
Outlet Store, Clothing	32.81
Hovey's Shops, Clothing	76.01
Wm. M. Bailey, Clothing	5.36
Sceva Speare Hospital, Services	42.30
E. C. Campbell, M.D., Services	601.00
C. W. Copenhaver, M.D., Services	250.00
L. B. Copenhaver, M.D., Services	63.00
Frank Dudley, M.D., Serices	80.00
F. D. McIver, M.D., Services	6.00
C. D. Eastman, M.D., Services	18.00
John A. Dooley, M.D., Services	5.00
Walter H. Winslow, M.D., Services	9.75
Robert G. Gale, M.D., Services	6.00
Donald Whitesell, M.D., Services	3.00
Woodstock Municipal Court, Services	16.84
J. H. Fadden & Son, Rent	64.50
Earle H. Palmer, Rent	105.30
Mrs. Edward Trahan, Board and Care	338.00
Mrs. Charles Robie, Board and Care	84.62

TOWN OF LINCOLN

Mrs. Alice Nickerson, Board and Care	237.81
Mrs. Betty Conrad, Board and Care	246.61
Mrs. Howard Avery, Board and Care	253.52
Mrs. Ernest Gokey, Board and Care	150.00
Mrs. Bernard Gray, Board and Care	72.34
Transportation to Hospitals and County Farm	101.00
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	\$ 6,710.12

July 4th Celebration

Atlas Fireworks	\$ 265.00
Labor on Fireworks	50.38
Franconia Paper Corp., Supplies	94.21
Sanel Auto Parts, Supplies	7.46
Ernest Durant, Supplies	11.38
C. B. Lynch, Mowing Hay	40.00
Jim's Texaco, Gas	6.60
Glenn Press, Printing	6.00
Special Police	45.00
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	\$ 526.03

Parks and Playgrounds

Rotary Day Camp, Donation	\$ 1,200.00
George Lane, Skating Rink	200.00
Alfred Corbeil, Skating Rink	150.00
No. Woodstock Garage, Ski Trips	164.50
George Boyle, Supplies	100.00
Joseph Boyle, Ski Slope	3.00
Quentin Boyle, Ski Slope	3.00
Francis Gleason, Ski Slope	80.00
Lester Gulley, Treas. Donation	100.00
James Maguire, Supplies	7.03
Richard L. Beddie, Memorials	70.00
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	\$ 2,077.53

TOWN OF LINCOLN

Cemeteries

Franconia Paper Corp., Supplies	\$	45.92
American Mutual Liab. Ins. Co.		28.08
Warren Chase, Labor		444.00
Lawrence Gilman, Loam		62.00
Charles Burbank, Truck		12.00
Charles Lynch, Mowing Hay		16.00
Ted's Gulf Service, Gas		2.00
Henri Binette, Truck		5.00
C. O. Georgia, Flowers		9.00
Roger Burbank, Labor		16.00
David Burbank, Labor		10.00
Robert Chase, Labor		31.00
Joseph Asselin, Labor		17.75
Robert Asselin, Labor		23.00
Paul LaRue, Labor		26.50
David Thompson, Labor		22.50
Laurent Landry, Labor		23.50
George Asselin, Labor		28.00
Harold Rannacher, Trucking		12.00
	\$	834.25

Social Security Tax

State of N. H. Welfare Dept.	\$	888.78
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Old Age Assistance

State of N. H. Welfare Dept.	\$	972.09
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Regional Association

White Mountains Region Assoc., Appropriation	\$	357.95
Roland Vezina, Labor on Signs		54.00
Lincoln-Woodstock Chamber of Commerce		400.00
	\$	811.95

TOWN OF LINCOLN

Interest

The First National Bank of Boston,	
Water Bonds	\$ 105.00
Plymouth Guaranty Savings Bank, Note	528.67
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	\$ 633.67

Payments on Notes and Bonds

The First National Bank of Boston,	
Water Bonds	\$ 2,000.00
State of N. H., T. R. A. Fund	4,000.00
Plymouth Guaranty Savings Bank, Note	13,000.00
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	\$ 19,000.00

County Tax

Grafton County	\$ 8,301.32
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Lincoln School District

On Account 1959-60 Appropriation	\$ 21,000.00
On Account 1960-61 Appropriation	67,040.40
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	\$ 88,040.40

Water Department

Franconia Paper Corp., Labor and Supplies	\$ 561.33
Hilco Supply Co., Supplies	7,860.82
H. R. Prescott & Son, Supplies	52.06
J. H. Fadden & Son, Supplies	530.96
Bennett & Boyle, Contract Labor	138.00
George McGee, Sr., Use of Equipment and Supervision	2,262.50
Clinton Hamnett, Use of Equipment and Contract Labor	588.25
Clayton Gray, Contract Labor	313.50
B. & R. Equipment Rental, Rental on Loader	1,000.00

TOWN OF LINCOLN

American Mutual Liab. Ins. Co.	49.95
Avery's Calso, Use of Equipment	20.00
Joseph Goodbout, Use of Equipment	39.00
Hersey Sparling Co., Supplies	11.29
Wonder Products, Chlorine	80.00
Ray O'Rourke, Range Oil	40.99
Katherine Clark, Labor on Pipe Line	21.04
Ross Taylor Chev., Gas, Oil, etc.	20.78
Wilson's Mobil, Gas	6.11
Ted's Gulf Service, Gas	6.60
Jim's Texaco, Gas. Oil, etc.	80.60
Robert Mellett, Contract Labor	14.38
N. H. Water Works Assoc., Dues	10.00
Chas. Millar & Son, Supplies	51.51
A. L. Downing, Use of Equipment	90.00
R. H. Irwin Motors, Supplies	.93
State of N. H., Supplies	1.05
E. B. Smith, Contract Labor	1,035.75
Walter Woods, Expense on Pickup	85.00
Transport Clearings, Trucking	36.47
Walter Woods, Care of Chlorinator	250.00
Walter Woods, Labor	1,548.00
Russell Garland, Labor	1,160.25
Earl Woods, Labor	999.00
William Charette, Labor	902.25
Behmie Turcis, Labor	887.25
John Stack, Labor	339.75
Woodrow Wright, Labor	172.50
George McGee, Jr., Labor	140.25
James Woods, Jr., Labor	101.25
Malcolm Downing, Labor	67.50
Herbert Fulton, Labor	48.75
James Walsh, Contract Labor	22.00

\$ 21,647.62

TOWN OF LINCOLN

Goodbout Water Main

Johns-Manville Mfg. Co., Transite Pipe	\$ 2,361.55
Hilco Supply, Inc., Supplies	1,339.07
Goodwins Crane & Equip. Co., Use of Equipment	49.75
Clinton Hamnett, Use of Equipment	48.00
Joseph Goodbout, Use of Equipment	52.50
B. & R. Rental Equipment Co., Rental on Loader	858.00
Sanel Auto Parts, Supplies	12.00
Franconia Paper Corp., Supplies	17.16
George McGee, Sr., Use of Equipment	20.00
Joseph Landry, Contract Labor	548.20
E. B. Smith, Contract Labor	82.50
Walter Woods, Labor	245.00
Russell Garland, Labor	131.25
Earl Woods, Labor	103.50
Behmie Turcis, Labor	36.75
William Charette, Labor	24.00
	<hr/>
	\$ 5,929.23

School Street Project

Clinton Hamnett, Use of Equipment	\$ 1,392.00
George McGee, Sr., Use of Equipment	1,788.00
Warner Morrill, Gravel	560.00
Rila Concrete Products Co., Manholes	297.50
Concord Foundry & Machine Co., Manholes	200.00
H. W. Sanborn, Gravel	99.00
Joseph Goodbout, Use of Truck	55.90
Everett Mayhew, Use of Truck	75.25
C. R. West, Use of Truck	45.60
R. W. Palmer, Use of Truck	62.70
Dalton Avery, Use of Truck	17.00
E. B. Smith, Contract Labor	138.00
Ray O'Rourke, Range Oil	27.23
Walter Woods, Labor	800.00
Russell Garland, Labor	670.50

TOWN OF LINCOLN

Earl Woods, Labor	675.00
Behmie Turcis, Labor	618.00
William Charette, Labor	600.00
	<hr/>
	\$ 8,121.68

Town Maintenance — Summer

Franconia Paper Corp., Sewer Pipe	\$ 2,343.18
Franconia Paper Corp., Supplies, etc.	111.76
B. & R. Rental Equipment Co., Rental on Loader	3,287.00
Mobil Oil Co., Gas	1,319.93
E. K. Wheeler & Sons, Cold Patch	349.34
Campton Sand & Gravel, Cold Patch	69.86
Noyes Insurance Agency, Insurance	366.97
American Mutual Liab. Ins. Co.	322.96
Construction Equipment Co., Supplies	539.56
Hilco Supply Co., Supplies	1,105.48
R. C. Hazelton Co., Supplies	618.43
Wilson's Mobil, Gas, Oil, etc.	93.78
Concord Foundry & Machine Co., Supplies	440.00
Batchelder Tree Service, Removing Stumps	152.00
J. H. Fadden & Son, Supplies	53.74
R. H. Smith Co., Supplies	56.50
Ross Taylor Chev., Gas, Oil, etc.	194.07
Jim's Texaco, Gas, etc.	34.05
Noble-Belisle Machine Co., Supplies	21.85
Palmer Plumbing Co., Supplies	50.00
N. H. Explosives Co., Supplies	35.52
Rice's, Inc., Supplies	144.00
Sanel Auto Parts, Supplies	10.99
Harry Wallace, Oil	162.01
Charles Lynch, Mowing Hay	36.00
James Walsh, Welding	60.00
Everett's Woodworking, Supplies	28.52
No. Woodstock Garage, Supplies	1.45
Lewis Blanchard, Meals	3.20
Joseph Goodboult, Supplies	1.89

TOWN OF LINCOLN

Joseph Landry, Supplies	1.20
Everett Mayhew, Trucking	34.40
George McGee, Sr., Use of Equipment and Supervision	2,357.50
E. B. Smith, Contract Labor	633.75
Clinton Hamnett, Contract Labor	105.00
Clayton Gray, Contract Labor	142.50
Louis Hamnett, Contract Labor	44.00
Transport Clearings, Trucking	30.47
Walter Woods, Labor	1,207.00
Earl Woods, Labor	715.50
Russell Garland, Labor	643.50
William Charette, Labor	555.75
Woodrow Wright, Labor	544.50
John Stack, Labor	516.75
Behmie Turcis, Labor	469.50
Malcolm Downing, Labor	141.00
George McGee, Jr., Labor	128.25
James Woods, Jr., Labor	161.25
Herbert Fulton, Labor	81.75
Walter Woods, Pickup	25.00
	<hr/>
	\$ 20,552.61

Town Maintenance — Winter

Franconia Paper Corp., Supplies, etc.	\$ 87.48
Ross Taylor Chev., Gas, Oil, etc	691.89
Jim's Texaco, Supplies and Plowing	583.11
American Mutual Liab. Ins. Co.	322.96
Noyes Insurance Co., Insurance	122.47
Wirthmore Stores, Road Salt	156.00
Construction Equipment Co., Supplies	44.83
Sanel Auto Parts, Supplies	64.24
R. C. Hazelton Co., Supplies	114.13
Wilson's Mobil, Gas, Oil, etc.	171.56
J. H. Fadden & Son, Supplies	24.43
Rice's Inc., Supplies	96.59
R. H. Smith Co., Supplies	10.90
Western Auto, Supplies	7.78

TOWN OF LINCOLN

Noble-Belisle Co., Supplies	2.86
No. Woodstock Garage, Supplies	1.95
Transport Clearings, Trucking	2.90
Bennett & Boyle, Contract Labor	99.00
Joseph Landry, Contract Labor	30.00
Walter Woods, Labor	1,800.00
Woodrow Wright, Labor	1,224.00
Russell Garland, Labor	460.50
Earl Woods, Labor	268.50
Ronald McInnis, Labor	100.50
William Charette, Labor	91.50
	<hr/>
	\$ 6,580.08

TOWN OF LINCOLN

PUBLIC HEALTH AND SCHOOL NURSING SERVICES LINCOLN — WOODSTOCK AREA

Dec. 31, 1959 — Dec. 31, 1960

Total number of visits made during 1960 were 1,248. Of this number 790 were to medical and chronic cases, 23 to prenatal cases, 24 to new mothers, 35 pre-school, Crippled Children's Services 27, visits to persons not taken under care; Welfare, etc., 349.

Conferences with Social Workers and Supervisors from various State departments 27, Work Shop and Professional meetings attended 12. Four children transported to State conducted Pediatric Diagnostic clinics, 1 to Orthopedic clinic, 1 adult for chest x-ray.

Total number of school visits made in the area were 200. Visits to homes in behalf of school work 28.

Nurses examinations on 311 pupils consisted of heights, weights, vision testing, hearing tests when it was found necessary, and general inspections, athletic examinations were carried out on 79 high school pupils by Dr. Dooley. Nurse's home visits were made when results warranted such. Hearing tests were given to all high school pupils.

Classes in baby bath procedure were given to the Seniors of the Home Economic Class.

TOWN OF LINCOLN

For the Christmas season, gifts of toys, money, clothing and food were donated for the needy children and families. Special mention should be made of the students of the high school and the three upper grades of the Lincoln elementary school for the help on this program.

My thanks also to the organizations and friends who helped in any way on the Christmas program and for cooperation during the year.

Respectfully submitted,

NORA E. PARENT, R.N.

Visiting and School Nurse

TOWN OF LINCOLN

LINCOLN PUBLIC HEALTH DEPARTMENT
1960

Receipts

Cash Received		
Nursing Fees		
Lincoln	\$ 149.85	
Woodstock	25.75	
	<hr/>	
		\$ 175.60
Town of Woodstock		800.00
Woodstock School District		200.00
	<hr/>	
Total Cash Received		\$ 1,175.60
Appropriation, Town of Lincoln		1,950.00
	<hr/>	
Total Funds Available		\$ 3,125.60

Expenses

Nurse's Salary	\$ 2,400.00
Car	
Operating	\$ 89.06
Garage	36.00
Insurance	101.50
	<hr/>
	\$ 226.56
Telephone	37.60
Supplies	3.86
Postage	16.54
Health Officer's Salary	50.00
	<hr/>
Total Expenses	\$ 2,734.56
	<hr/>
Balance	\$ 391.04

FREDERIC T. MARDEN,
Treas.

TOWN OF LINCOLN

PREVENTION IS YOUR BUSINESS

Carelessness, HUMAN CARELESSNESS, causes 9 out of 10 forest fires. Each year 200,000 fires burn over 30 million acres in the United States. This represents 5 percent of our nation's woodlands being wasted each year. Every fire takes its toll. Floods follow; stream flow is affected; timber, buildings, grazing and wildlife are destroyed — all because MANY are CARELESS with fire in and near woodland. This can be remedied. YOU can put an end to this shameful waste! PREVENTION is YOUR business!

YOU, whether YOU be a farmer, homemaker, business or professional man or woman, municipal, state or federal official, clerk or woodsman can play an important part in the continuing and vital prevention program.

First — by setting a good example YOURSELF — being sensible and complying with the necessary laws and regulations governing the use of fire in and near woodlands.

Second — by using YOUR individual influence in your community and valued council with others in insisting and encouraging them to do likewise.

The following simple rules may be used as a guide both for YOU and for them.

1. Before burning, secure a permit from your local forest fire warden — the law requires it.
2. Be sure to properly supervise your burning — don't leave it.

TOWN OF LINCOLN

3. Make certain your fire, camp or debris, is DEAD OUT before leaving it.

4. Don't throw down lighted matches, cigars and cigarettes or from moving vehicles — make sure they are out — use your ash tray.

5. Don't burn at home — use your town dump and save yourself much possible difficulty, both personal and financial.

Number of local fires	1
Number of acres burned	2
Number of permits issued	27

Forest Fire Warden
KENNETH McINNIS

District Chief
GERALD GROSS

REPORT
OF AN
EXAMINATION AND AUDIT
OF THE ACCOUNTS
OF THE
TOWN OF LINCOLN
FOR THE FISCAL YEAR
ENDED DECEMBER 31, 1960

Made By
THE DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION

TOWN OF LINCOLN

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- C-1—Summary of Warrants
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TOWN OF LINCOLN

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

SUMMARY OF FINDINGS

AND RECOMMENDATIONS

January 25, 1961

Board of Selectmen
Lincoln, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Town of Lincoln for the fiscal year ended December 31, 1960, which was made by this Division in accordance with the vote of the Town. Exhibits as hereafter listed are included as part of the report.

Scope of Audit

Included in the examination and audit were the accounts and records of the Board of Selectmen, Treasurer, Tax Collector, Town Clerk, Municipal Court and Trustees of Trust Funds.

Financial Statements

Comparative Balance Sheets:

December 31, 1959 — December 31, 1960:

(Exhibit A-1)

Comparative Balance Sheets as of December 31, 1959 and December 31, 1960, are presented in Exhibit A-1. As indicated therein, the Net Debt increased by \$6,715.18 in 1960.

TOWN OF LINCOLN

Analysis of Change in Financial Condition:

(Exhibit A-2)

An analysis of the change in financial condition of the Town during the year is made in Exhibit A-2, with the factors which caused the change indicated therein. These are as follows:

Increase in Net Debt

Long Term Notes Issued	\$ 4,000.00
Decrease in Accounts Receivable	3,236.23
Net Budget Deficit	14,488.95
	<hr/>
	\$ 21,725.18

Decrease in Net Debt

Long Term Notes Paid	\$ 13,000.00
Bonds Paid	2,000.00
Tax Collector's Excess Credits	10.00
	<hr/>
	\$ 15,010.00
Net Increase	<hr/>
	\$ 6,715.18

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues:

(Exhibits A-3 & A-4)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended December 31, 1960, are presented in Exhibits A-3 and A-4. As indicated by the budget summary (Exhibit A-4), a net overdraft of appropriations of \$18,885.98, less a revenue surplus of \$4,397.03, resulted in a net budget deficit of \$14,488.95.

TOWN OF LINCOLN

Summary Statement of Receipts and Expenditures:

(Exhibit B-1)

A summary statement of receipts and expenditures for the fiscal year ended December 31, 1960, made up in accordance with the uniform classification of accounts, is included in Exhibit B-1. Proof of the Treasurer's balance as of December 31, 1960, is indicated in Exhibit B-2.

Statement of Long Term Indebtedness:

(Exhibit G)

A statement of outstanding long term indebtedness as of December 31, 1960, showing annual debt service requirements, is contained in Exhibit G.

Audit Procedure

The accounts and records of all town officials charged with the custody, receipt and disbursement of public funds were examined and audited. Vouchers and cancelled checks were compared with supporting invoices and payrolls as well as entries in the books of record. Receipts were checked by source insofar as possible and totals of receipts and expenditures verified. Book balances were verified by comparison with reconciled bank balances made from statements obtained from depository banks. Verification of uncollected taxes was made by mailing notices to delinquent taxpayers as indicated by the Collector's records. The amounts of uncollected and unredeemed taxes as indicated in this report are therefore subject to any changes which may be necessitated by the return of verification notices.

TOWN OF LINCOLN

General Comments

Current Deficit:

The current financial condition of the Town changed from a current surplus (excess of total assets over current liabilities) of \$288.60, to a current deficit (excess of current liabilities over total assets) of \$17,426.58, in 1960, as shown herewith:

	Dec. 31, 1959	Dec. 31, 1960
Total Assets	\$ 22,700.61	\$23,841.10
Current Liabilities	22,412.01	41,267.68
Current Surplus or (Deficit)	\$ 288.60	(\$17,426.58)

To remain in sound financial condition the total assets of a town should be sufficient at all times to offset the current liabilities. It is therefore recommended that provision be made in the 1961 budget for an appropriation for the whole or a part of the current deficit of \$17,426.58, and that an annual appropriation be made thereafter, if necessary, until the current deficit is entirely liquidated.

Overdraft of Appropriations and Application of Municipal Budget Law:

It is noted that in the fiscal year ended December 31, 1960, there was a net overdraft of appropriations amounting to \$18,885.98. In other words — total expenditures exceeded total appropriations by this amount.

In accordance with the provisions of the Municipal Budget Law, R.S.A., Chapter 32, under date of January 10, 1961, application was made to the Tax Commission by the Board of Selectmen, with the approval of the Budget Committee, for a certificate of emergency authorizing expenditures in excess of budgetary appropriations in an amount of \$13,800.00. This authority was granted by the Commission on January 11, 1961.

TOWN OF LINCOLN

It is noted, however, that the actual net overdraft of appropriations of \$18,885.98, exceeded the authorized excess expenditures by \$5,085.98, as indicated herewith:

Overdrafts of Appropriations	\$ 21,863.97
Unexpended Balances of Appropriations	2,977.99
	<hr/>
Net Overdraft of Appropriations	\$ 18,885.98
Less: Certificate of Emergency to	
Exceed Appropriations	13,800.00
	<hr/>
	\$ 5,085.98

Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the Town.

We extend our thanks to the officials of the Town of Lincoln for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Edgar O. Pesquera, Auditor

Dumont W. Bailey, Accountant

TOWN OF LINCOLN

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

January 25, 1961

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Town of Lincoln for the fiscal year ended December 31, 1960. In our opinion, the Exhibits submitted herewith reflect the true financial condition of the Town on December 31, 1960, together with the results of operations for the fiscal year ended on that date.

Respectfully submitted,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Edgar O. Pesquera, Auditor
Dumont W. Bailey, Accountant

TOWN OF LINCOLN

Exhibit A-1

TOWN OF LINCOLN

Comparative Balance Sheets

As of Dec. 31, 1959 and Dec. 31, 1960

Assets

	December 31, 1959	December 31, 1960
Cash on Hand:		
Town Treasurer	\$ 7,451.53	\$ 7,861.83
Tax Collector	10.00	15.00
	<hr/> \$ 7,461.53	<hr/> \$ 7,876.83
Due from State of New Hampshire:		
Railroad Tax	\$ 100.00	
Department of Public Works	1,284.00	
	<hr/> \$ 1,384.00	
Due Town—Others:		
Rental of Equipment	2,071.33	219.10
Unredeemed Taxes	204.80	227.35
Uncollected Taxes:		
Levy of 1960	\$	\$13,961.97
Levy of 1959	9,815.86	98.76
Levy of 1958	249.09	185.09
Levies of Prior Years	34.00	12.00
	<hr/> \$ 10,098.95	<hr/> \$14,257.82
Uncollected State Head Taxes:		
State Account		
(Contra)	\$ 932.00	\$ 815.00
Town Account	548.00	445.00
	<hr/> \$ 1,480.00	<hr/> \$ 1,260.00
Total Assets	\$ 22,700.61	\$23,841.10
Net Debt	19,711.40	26,426.58
	<hr/> \$ 42,412.01	<hr/> \$50,267.68

TOWN OF LINCOLN

Liabilities

	December 31, 1959	December 31, 1960
Accounts Owed by Town:		
Refunds of Duplicate Tax Payments	\$ 249.63	\$ 249.63
State of New Hampshire:		
State Head Taxes—		
Uncollected (Contra) \$ 932.00	\$ 815.00	
State Head Taxes—		
Collected Not Remitted 135.00	168.00	
	<hr/> \$ 1,067.00	<hr/> \$ 983.00
2% Bond & Debt Tax		
Uncollected \$ 27.85	\$ 27.85	
2% Bond & Debt Tax		
Collected Not Remitted 67.53	7.20	
	<hr/> \$ 95.38	<hr/> \$ 35.05
Due School District —		
Balance	\$ 21,000.00	\$ 40,000.00
Water Bonds Outstanding	7,000.00	5,000.00
Long Term Notes Outstanding	13,000.00	4,000.00
	<hr/> \$ 42,412.01	<hr/> \$50,267.68
Total Liabilities	\$ 42,412.01	\$50,267.68

TOWN OF LINCOLN

EXHIBIT A-2

TOWN OF LINCOLN

Analysis of Change in Financial Condition
Fiscal Year Ended Dec. 31, 1960

Net Debt—Dec. 31, 1960	\$ 26,426.58
Net Debt—Dec. 31, 1959	19,711.40
Increase in Net Debt	<hr/> \$ 6,715.18

Analysis of Change

**Factors Affecting Increase
In Net Debt:**

Long Term	
Notes Issued	\$ 4,000.00
Decrease in Accounts	
Receivable	3,236.23
Net Budget Deficit	14,488.95
	<hr/> \$ 21,725.18

**Factors Affecting Decrease
in Net Debt:**

Long Term	
Notes Paid	\$ 13,000.00
Bonds Paid	2,000.00
Tax Collectors	
Excess Credits	10.00
	<hr/> \$ 15,010.00
Net Increase	<hr/> \$ 6,715.18

EXHIBIT A-3
TOWN OF LINCOLN
Comparative Statement of Appropriations
and Expenditures

Fiscal Year Ended Dec. 31, 1960

	Liabilities Forwarded From 1959	Approp- riations 1960	Receipts Rmbsmnts. Available	Total Amount 1960	Expenditures 1960	Liabilities Balances Unexpended Overdrafts Forwarded to 1961
Town Officers' Salaries	\$ 4,050.00	\$ 2,800.00	\$ 41.95	\$ 4,050.00	\$ 3,843.10	\$ 206.90
Town Officers' Expenses		300.00		2,841.95	2,998.13	156.18
Election and Registration		5,300.00	326.75	300.00	291.50	8.50
Police Department		3,000.00		5,626.75	5,825.99	199.24
Fire Department		400.00	65.00	3,000.00	3,134.01	134.01
Civilian Defense				465.00	465.61	.61
Health Department	1,950.00	1,175.60		3,125.60	2,734.56	391.04
Town Road Aid	1,800.00	7,391.66		9,101.66	12,852.94	3,751.28
Town Maintenance	18,000.00	680.00		18,680.00	27,132.69	8,452.69
Street Lighting	4,800.00			4,800.00	4,691.39	108.61

Libraries	1,600.00	1,600.00	1,567.68	32.32
Old Age Assistance	700.00	700.00	972.09	272.09
Town Poor	4,000.00	771.00	4,771.00	7481.12
Memorial Day	500.00	169.50	669.50	695.53
Parks and Playgrounds	2,850.00	51.92	2,901.92	2,077.53
Water and Electric Utilities	16,000.00	6,200.33	22,200.33	27,590.85
Cemeteries	1,000.00		1,000.00	834.25
Advertising and Regional	757.95		757.95	165.75
Social Security and Retirement	550.00		550.00	811.95
New Equipment	5,700.00		5,700.00	54.00
Payment on Principal	3,000.00	12,488.56	15,488.56	888.78
Payment of Interest	625.00		625.00	338.78
County Tax	8,301.32		8,301.32	369.75
School Tax	21,000.00	107,040.40	128,040.40	488.56
Discounts, Abatements & Refunds	1,070.02	1,070.02	318.10	8.67
			751.92	40,000.00
				\$ 21,000.00 \$196,094.69 \$29,272.27 \$246,366.96 \$225,252.94 \$ 2,977.99 \$21,863.97 \$40,000.00

EXHIBIT A-4

TOWN OF LINCOLN

Comparative Statement of Estimated and

Actual Revenues and Budget Summary

Fiscal Year Ended Dec. 31, 1960

	Revenues		
	Estimated	Actual	Excess
Interest on Taxes	\$ 300.00	\$ 293.94	\$ 6.06
Interest and Dividends Tax	1,364.30	1,364.30	
Railroad Tax	100.00	58.79	41.21
Savings Bank Tax	20.70	20.70	
Reimbursement a/c State & Federal Lands	2,000.00	2,982.88	982.88
Revenue from Yield Tax Source	150.00	401.64	251.64
Dog Licenses	200.00	165.90	34.10
Business Licenses, Permits & Filing Fees	150.00	137.00	13.00
Fines & Forfeits—Municipal Court	100.00	125.42	25.42
Rent of Town Property & Equipment	2,000.00	2,293.01	293.01
Motor Vehicle Permit Fees	7,500.00	8,021.01	521.01
National Forest Reserve	4,500.00	6,821.87	2,321.87

Gas Tax Refund	400.00	176.84	223.16
Cemetery Income	100.00	235.00	135.00
Other Income	500.00	399.43	100.57
Taxes Committed in Excess of Budgetary Requirements			
Added Taxes	20.00	20.00	
Revenue from State Head Taxes	121.80	121.80	
	142.50	142.50	
	<u>\$ 19,385.00</u>	<u>\$23,782.03</u>	<u>\$ 4,815.13</u>
			<u>\$ 418.10</u>

Budget Summary

71	Overdrafts of Appropriations	\$21,863.97
	Unexpended Balances of Appropriations	<u>2,977.99</u>
	Net Overdraft of Appropriations	\$18,885.98
	Actual Revenues	\$23,782.03
	Estimated Revenues	<u>19,385.00</u>
	Net Revenue Surplus	<u>4,397.03</u>
	Net Budget Deficit	<u>\$ 14,488.95</u>

TOWN OF LINCOLN

EXHIBIT B-1

TOWN OF LINCOLN

Classified Statement of
Receipts and Expenditures
Fiscal Year Ended Dec. 31, 1960

Receipts

Current Revenue:

Local Taxes: Current Year:

Property Taxes	\$161,779.02
Poll Taxes	876.00
Yield Taxes	481.97
National Bank	
Stock Taxes	10.00
State Head Taxes	2,530.00

\$165,676.99

Prior Years:

Property Taxes	\$ 9,616.90
Poll Taxes	160.00
State Head Taxes	857.00

\$ 10,633.90

Interest on Taxes	293.94
Penalties on State Head Taxes	73.00
Tax Sales Redeemed	338.32

\$177,016.15

State of New Hampshire:

Town Road Aid	\$ 3,301.66
Int. & Dividends Tax	1,364.30
Railroad Tax	58.79
Savings Bank Tax	20.70
Reimbursements a/c State & Federal Lands	2,982.88

TOWN OF LINCOLN

National Forest Reserve	6,821.87
Road Toll Refunds	176.84
State Head Tax Refund	121.05
	<hr/>
	\$ 14,848.09

**From Local Sources,
Except Taxes:**

Dog Licenses	\$ 165.90
Business Licenses, Permits & Fees	137.00
Fines & Forfeits —	
Municipal Court	125.42
Rent of Town Equipment	2,293.01
Bicycle Registrations	16.80

Appropriation Credits:

Town Officers'	
Expenses	\$ 41.95
Police Dept.	309.95
Civilian Defense	65.00
Health Dept.	1,175.60
Town Maint.	680.00
Town Poor	771.00
Memorial Day	169.50
Parks &	
Playgrounds	51.92
Water Dept.	6,200.33
Fire Insurance	
(Town Bldg.)	12,488.56
Flood Control	
(Contra)	10,866.26
	<hr/>
	\$ 32,820.07
Motor Vehicle Permits	8,021.01
	<hr/>
	\$ 43,579.21
Total Current Revenue Receipts	<hr/>
	\$235,443.45

TOWN OF LINCOLN

**Receipts Other Than
Current Revenue:**

Long Term Notes Issued:	
T. R. A.	\$ 4,000.00
Sale of Town Property —	
Cemetery Lots	235.00
Sale of Junk	350.00
Trust Fund Income	15.64
Old Checks Cancelled	33.79
	<hr/>
	\$ 4,634.43
Total Receipts from All Sources	\$240,077.88
Balance —Dec. 31, 1959	<hr/> 7,451.53
Grand Total	<hr/> \$247,529.41

Expenditures

General Government:

Town Officers' Salaries	\$ 3,843.10
Town Officers' Expenses	2,948.13
Election and Registration	291.50
	<hr/>
	\$ 7,082.73

Protection of Persons & Property:

Police Dept.	\$ 5,825.99
Fire Dept.	3,134.01
Civilian Defense	465.61
	<hr/>
	\$ 9,425.61

Health and Sanitation:

Health Department	\$ 2,734.56
-------------------	-------------

TOWN OF LINCOLN

Interest Paid:

On Long Term Notes \$ 633.67

New Construction and Improvements:

New Equipment	\$ 6,069.75
Flood Control (Contra)	10,866.26
	<hr/>
	\$ 16,936.01

Indebtedness Payments:

Long Term Notes	\$ 13,000.00
Bonds	2,000.00
	<hr/>
	\$15,000.00

Payments to Other Governmental Divisions:

State of New Hampshire:

State Head Taxes	\$3,307.55
2% Bond &	
Debt Tax	140.66
	<hr/>
County Tax	\$ 3,448.21
School District Tax	8,301.32
	<hr/>
	88,040.40
	<hr/>
Total Expenditures for All Purposes	\$ 99,789.93
Balance — Dec. 31, 1960	\$239,667.58
	<hr/>
Grand Total	\$247,529.41

TOWN OF LINCOLN

EXHIBIT B-2
TOWN OF LINCOLN
Summary of Treasurer's Account and
Proof of Balance
Fiscal Year Ended Dec. 31, 1960

Balance —	
, Dec. 31, 1959	\$ 7,451.53
Receipts During Year	240,077.88
	<hr/>
	\$247,529.41
Expenditures During Year	239,667.58
	<hr/>
Balance — Dec. 31, 1960	\$ 7,861.83

Proof of Balance

Balance in The Pemigewasset National Bank — Per Statement	
Dec. 30, 1960	\$ 4,374.24
Add: Deposits of	
Jan. 2, 1961	\$ 2,992.88
Jan. 5, 1961	1,916.86
Jan. 5, 1961	1,536.67
Jan. 5, 1961	1,868.94
Jan. 5, 1961	941.83
Jan. 10, 1961	121.05
Jan. 11, 1961	150.00
Jan. 11, 1961	125.42
	<hr/>
	\$ 9,653.65
	<hr/>
Less: Outstanding Checks	\$ 14,027.89
	<hr/>
Reconciled Balance—Dec. 31, 1960	\$ 7,861.83

EXHIBIT C-1
 TOWN OF LINCOLN
 Summary of Warrants

Fiscal Year Ended Dec. 31, 1960

DR.	Levies of:				
	1960	1959	1958	1957	1956
Uncollected Taxes — Dec. 31, 1959:					
Property Taxes	\$ 9,625.86	\$ 82.00	\$ 24.00	\$ 10.00	
Poll Taxes	190.00				
Yield Taxes		167.09			
Taxes Committed to Collector:					
Property Taxes	175,699.69				
Poll Taxes	1,020.00				
National Bank Stock Taxes		10.00			
Yield Taxes		481.97			
Added Taxes:					
Property Taxes	44.00	49.80			
Poll Taxes		26.00	2.00		
Interest Collected	1.21	253.51			
	<u>\$177,256.87</u>	<u>\$10,145.17</u>	<u>\$ 251.09</u>	<u>\$ 24.00</u>	<u>\$ 10.00</u>

CR.

Remittances to Treasurer:

Property Taxes	\$161,779.02	\$ 9,616.90	\$	\$
Poll Taxes	876.00	142.00	12.00	6.00
National Bank Stock Taxes	10.00			
Yield Taxes	481.97			
Interest	1.21	253.51		

Abatements:

Property Taxes	112.70			
Poll Taxes	34.00	44.00	54.00	10.00
Uncollected Taxes — Dec. 31, 1960:				6.00
Property Taxes	13,807.97	68.76		
Poll Taxes	154.00	30.00	18.00	
Yield Taxes			167.09	4.00
	\$177,256.87	\$10,155.17	\$ 251.09	\$ 24.00
			\$ 10.00	\$ 10.00
	\$177,256.87	\$10,145.17	\$ 251.09	\$ 24.00
			\$ 10.00	\$ 10.00

Less: Excess Tax Sale Payment by Town

TOWN OF LINCOLN

EXHIBIT C-2
TOWN OF LINCOLN

Summary of Tax Sale Accounts
Fiscal Year Ended Dec. 31, 1960

Dr.

	Levies of	
	1959	1958
Unredeemed Taxes —		
Dec. 31, 1959	\$ 204.80	
Tax Sale of Oct. 1, 1960	360.87	
Interest & Costs After Sale		9.40
	<hr/>	<hr/>
	\$ 360.87	\$ 214.20

Cr.

Remittances to Treasurer:		
Redemptions	\$ 190.89	\$ 147.43
Interest & Costs		9.40
Unredeemed Taxes —		
Dec. 31, 1960	169.98	57.37
	<hr/>	<hr/>
	\$ 360.87	\$ 214.20

EXHIBIT C-3
TOWN OF LINCOLN

Summary of State Head Tax Warrants
Fiscal Year Ended Dec. 31, 1960

DR.	\$	\$	\$	\$	Levies of			\$	\$
					1955	1956	1957		
Cash on hand—Dec. 31, 1959	\$	\$	\$	\$	10.00	\$	\$	\$	\$
Uncollected Head Taxes Dec. 31, 1959		932.00	280.00	125.00		75.00		45.00	20.00
Taxes Committed to Collector	3,240.00								
Added Head Taxes	170.00	130.00	5.00						
Penalties Collected	3.00	61.00	7.00	2.00					
	\$ 3,413.00	\$ 1,123.00	\$ 302.00	\$ 127.00	\$ 75.00	\$ 45.00	\$ 20.00	\$ 3.00	
CR.									
Remittances to Treasurer:									
Head Taxes	\$ 2,530.00	\$ 747.00	\$ 90.00	\$ 20.00	\$	\$	\$	\$	\$
Penalties	3.00	61.00	7.00	2.00					
Abatements Allowed	65.00	130.00	75.00	40.00					
Uncollected Head Taxes — Dec. 31, 1960					40.00	15.00	5.00		3.00
	\$ 815.00	185.00	115.00	65.00					
					35.00	30.00			
Cash on hand—Dec. 31, 1960	\$ 3,413.00	\$ 1,123.00	\$ 287.00	\$ 127.00	\$ 75.00	\$ 45.00	\$ 20.00	\$ 3.00	
	\$ 3,413.00	\$ 1,123.00	\$ 302.00	\$ 127.00	\$ 75.00	\$ 45.00	\$ 20.00	\$ 3.00	

TOWN OF LINCOLN

EXHIBIT D

TOWN OF LINCOLN

Summary of Town Clerk's Accounts

Fiscal Year Ended Dec. 31, 1960

Dr.

Motor Vehicle Permits Issued:

1959—Nos. 185901—185921	\$	65.57
1960—Nos. 185201—185831		7,955.44
		<hr/>
		\$ 8,021.01

Dog Licenses Issued:

57 Licenses @ \$2.00	\$	114.00
4 Licenses @ \$5.00		20.00
1 Kennel		12.00
1 Kennel		25.00
		<hr/>
		\$ 171.00

Less: 63 Fees Retained @ \$.20

\$ 12.60

Penalties—15 @ \$.50

\$ 158.40

7.50

Filing Fees

\$ 165.90

17.00

\$ 8,203.91

CR.

Remittances to Treasurer:

Motor Vehicle Permits	\$	8,021.01
Dog Licenses		165.90
Filing Fees		17.00
		<hr/>
		\$ 8,203.91

TOWN OF LINCOLN

EXHIBIT E
TOWN OF LINCOLN

Municipal Court
Statement of Receipts, Expenditures
and Proof of Balance
Fiscal Year Ended Dec. 31, 1960

Balance — Dec. 31, 1959 —0—

Receipts:

Fines and Forfeits	\$	475.00
Small Claims		230.68
		—
	\$	705.68

Expenditures:

N. H. State Motor Vehicle Dept.	\$	233.50
Small Claims		213.52
Fred L. Johnson, Justice of Peace Commission		10.00
N. H. Municipal Court Judges Ass'n.		5.00
State of N. H.—R. S. A.		65.00
Lawyer's Coop. R. S. A. Supplement		15.00
Bank Service Charges		3.52
Clerk of Court		34.72
Town of Lincoln		125.42
		—
	\$	705.68

Balance — Dec. 31 1960 —0—

PROOF OF BALANCE

Balance in the Pemigewasset National Bank —
Per Statement Dec. 27, 1960 \$ 175.43
Add: Deposit of Jan. 10, 1961 44.14

Less: Outstanding Checks \$ 219.57
219.57

Reconciled Balance — Dec. 31 1960 —0—

TOWN OF LINCOLN

EXHIBIT F

TOWN OF LINCOLN

Summary of Trust Fund Principal, Income and Investments

Fiscal Year Ended Dec. 31, 1960

<u>PRINCIPAL</u>					
	Balance Dec. 31, '59	New Funds or Adts.	Losses or Withdraws.	Balance Dec. 31, '60	
Cemetery Funds	\$ 400.00	\$	\$	\$ 400.00	
Capital Reserve Funds	34,040.00			34,040.00	
	\$ 34,440.00	\$	\$	\$34,440.00	
<u>INCOME</u>					
	Bal. Dec. 1959	Earned During Year	Expended During Year	Bal. Dec. 1960	
Cemetery Funds	\$ 15.64	\$ 15.64	\$ 15.64	\$	
Capital Reserve Funds	1,608.65	1,102.46		2,711.11	
	\$ 1,608.65	\$ 1,118.10	\$ 15.64	\$ 2,711.11	
Total Principal & Income	\$ 36,048.65	\$ 1,118.10	\$ 15.64	\$ 37,151.11	
Deposits in Savings Banks:					
Littleton Savings Bank					
Book No. 37726			\$ 200.00		
Littleton Savings Bank				200.00	
Book No. 43316					
Plymouth Guaranty Savings Bank			10,000.00		
Book No. 31891					
Littleton Savings Bank			10,000.00		
Book No. 51095					
New Hampshire Savings Bank			10,000.00		
Book No. 152534					
Franklin Savings Bank			6,751.11		
Book No. 51001					
Total Deposits				\$ 37,151.11	

EXHIBIT G
TOWN OF LINCOLN
Statement of Long Term Indebtedness
Showing Annual Maturities of Principal and Interest
Fiscal Year Ended Dec. 31, 196

Town Road Aid		Water Bonds
4 1/2%		1.50%
Original Amount of Issue	Interest Rate of Issue	1.50%
\$4,000.00	\$35,000.00	
June 2, 1960	July 1, 1945	
June 1st	July 1st	
October 1st — April 1st	January 1st & July 1st	
Plymouth Guaranty Savings Bank	First National Bank	
of Plymouth	of Boston	
Maturities —	Fiscal Year	Interest
Ending:	Principal	Principal
December 31, 1961	\$ 800.00	\$ 228.00
December 31, 1962	800.00	132.00
December 31, 1963	800.00	96.00
December 31, 1964	800.00	60.00
December 31, 1965	800.00	24.00
\$ 4,000.00	\$ 540.00	\$ 225.00

TOWN OF LINCOLN

EXHIBIT H
TOWN OF LINCOLN
Town Officers' Surety Bonds

1960

	Bond Number	Amount	Term Beginning
Town Treasurer:			
Frederick T. Marden			
N. H. Insurance Co.	822917	\$ 10,000.00	March 8, 1960
Town Clerk:			
Arthur L. Asselin			
N. H. Insurance Co.	822916	\$ 2,000.00	March 8, 1960
Tax Collector:			
Nathaniel Bartlett			
N. H. Insurance Co.	822918	\$ 20,000.00	March 8, 1960
Trustees of Trust Funds:			
Frederick T. Marden			
N. H. Insurance Co.	822914	\$ 6,000.00	March 8, 1960
George L. Boyle			
N. H. Insurance Co.	822915	\$ 6,000.00	March 8, 1960
Roger W. Thompson			
N. H. Insurance Co.	822913	\$ 6,000.00	March 8, 1960

ANNUAL REPORT

OF THE

LINCOLN
SCHOOL DISTRICT

YEAR ENDING DECEMBER 31, 1960

TOWN OF LINCOLN

ANNUAL REPORT
of the
LINCOLN SCHOOL DISTRICT

DISTRICT OFFICERS

School Board

Mr. Leslie Sargent, Chairman	Term expires 1961
Mr. George Hooker	Term expires 1962
Mrs. Mary Plummer	Term expires 1963

Other District Officers

Mr. James Maguire	Moderator
Mr. George Boyle	Treasurer
Mrs. Martha Patterson	Clerk
Mr. Fred Johnson	Truant Officer
Mr. Ronald A. Perham	Superintendent of Schools

TOWN OF LINCOLN

Teachers

Mr. Roger Stewart, Principal	Math-Physics
Mrs. Ethel DeGrace	English
Mr. Frederick Branscombe	Social Studies
Mrs. Jacqueline Armstrong	English-Soc. Studies
Mrs. Helen Keniston	Home Economics
Miss Elizabeth Lavalette	Commerce
Mr. Arthur Dean	Phy. Ed.-Soc. Studies
Mr. Richard Horne	Math
Mrs. Suzanne Duchesne (first half year)	French-Biology
Mr. James Leddy (second half year)	French-Biology
Mr. Donald Micklon	Science
Mr. Francis Occhipinti	Music
Mr. Robert Shea, Principal	Grade 7
Mrs. Irene Sargent	Grade 7
Mrs. Helen Danforth	Grade 8
Mrs. Frances Steele	Grade 6
Mrs. Isabelle Ham	Grade 5
Mrs. Kathleen Boyle	Grade 4
Mrs. Esther Smith	Grade 3
Mrs. Doris Horne	Grade 2
Mrs. Henrietta Towers	Grade 1
Mrs. Nora Parent	School Nurse
Mr. John Ramsdell	School Lunch Operator
Mr. Richard Schlaefer	Custodian
Dr. John A. Dooley	School Physician

TOWN OF LINCOLN

SCHOOL WARRANT

To the Inhabitants of the School District in the Town of Lincoln qualified to vote in District affairs:

You are hereby notified to meet at the High School Auditorium in said District on the fourteenth day of March, 1961, at 10:30 A. M., to act upon the following subjects:

1. To choose all necessary officers for the School District for the ensuing year.
2. To determine and appoint the salaries of the School Board and Truant Officer, and fix the compensation of any other officers or agents of the District.
3. To hear the reports of Agents, Auditors, Committees, or officers heretofore chosen, and pass any vote relating thereto.
4. To choose Agents, Auditors and Committees in relation to any subject embraced in this warrant.
5. To see what sum of money the District will raise and appropriate for the support of schools, for the salaries of School District officials and agents, and for the payment of statutory obligations of the District, and to authorize the application against said appropriation of such sums as are estimated to be received from the State Foundation Aid Fund together with other income; the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriation, which balance is to be raised by taxes by the Town.

TOWN OF LINCOLN

6. To hear the report of the School Building Study Committee, and take any action relative thereto.

7. To see if the District will authorize the School Board to petition the Superior Court for a special meeting for the purpose of school construction and raising money for the same, prior to the next annual school meeting.

8. To see if the District will vote to set up a Building Committee, to consist of the School Board, one member of the Board of Selectmen and four members at large, to be appointed by the School Board Chairman and the Moderator, and to raise the sum of \$500.00 to be used by this committee in presenting building plans to be voted on at the next annual school meeting or a special meeting called for that purpose.

9. To see what sum of money the District will vote for lighting of the Elementary and High School grounds.

10. To see if the District will authorize the School Board to make application for, and to receive, in the name of the District, such advances, grants-in-aid, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State Agencies.

11. To transact any other business that may legally come before the meeting.

LESLIE SARGENT
GEORGE HOOKER
MARY PLUMMER
School Board

BUDGET
FOR THE SCHOOL DISTRICT OF LINCOLN

1961-1962

	Paid Out	Adopted Budget	Pd. Out to	Proposed Sch. Bd.	Proposed Bud. Comm.	Proposed Budget	Proposed Bud. Comm.
	1959-60	1960-61		Jan. 1, '61	1961-1962		1961-1962
ADMINISTRATION							
1. Salaries of District Officers	\$ 912.03	\$ 1,370.00	\$ 523.90	\$ 1,370.00	\$ 1,370.00		
2. Supt. Salary (Local Share)	1,246.58	1,450.00	1,443.20	1,600.00	1,600.00		
3. Tax for Statewide Supervision	564.00	570.00	586.00	570.00	570.00		
4. Salaries of Other Adm. Personnel	1,022.62	1,100.00	1,082.40	1,200.00	1,200.00		
5. Supplies and Expenses	1,153.58	1,400.00	1,204.57	1,450.00	1,450.00		
INSTRUCTION							
6. Teachers' Salaries	74,868.16	82,500.00	28,770.58	88,528.00	88,528.00		
7. Books & Other Instr. Aids	2,180.50	3,500.00	1,990.25	3,500.00	3,500.00		
8. Scholars' Supplies	3,029.93	3,500.00	3,665.29	4,100.00	4,100.00		
10. Supplies & Other Expenses	2,134.07	2,100.00	700.59	2,500.00	2,500.00		
OPERATION OF SCHOOL PLANT							
11. Salaries of Janitors	4,643.02	5,000.00	2,737.00	5,500.00	5,500.00		
12. Fuel or Heat	4,304.04	4,500.00	966.51	4,500.00	4,500.00		
13. Water, Light, Supplies & Exp.	2,398.92	2,000.00	1,487.89	2,500.00	2,500.00		

MAINTENANCE OF SCHOOL PLANT					
14. Repairs and Replacements	1,962.61	6,150.00	3,219.27	7,225.00	7,225.00
AUXILIARY ACTIVITIES					
15. Health Supervision	426.17	150.00	1.94	150.00	150.00
16. Transportation	3,500.00	3,500.00	1,400.00	3,500.00	3,500.00
17. Tuition				765.00	765.00
18. Special Activities & Funds	1,269.27	1,000.00	371.37	1,725.00	1,725.00
a. School Lunch	1,219.00	900.00	422.53	1,500.00	1,500.00
b. Building Study Committee	6.00	500.00			
FIXED CHARGES					
19. Retirement & Soc. Sec.	5,554.56	5,600.00	1,840.25	7,000.00	7,000.00
20. Insurance, Treas. Bond & Exp.	1,416.35	1,800.00	240.90	2,000.00	2,000.00
CAPITAL OUTLAY					
22. Additions & Impvmts. to Bldgs.		500.00	150.00	1,500.00	1,500.00
23. New Equipment	1,377.06	1,700.00	1,103.53	2,100.00	2,100.00
24. Contingency Fund		1,000.00	215.55	1,000.00	1,000.00
25. Capital Reserve	7,250.00	7,250.00		7,250.00	7,250.00
Total					\$122,438.47 \$139,040.00 \$54,123.52 \$153,033.00 \$153,033.00

TOWN OF LINCOLN

SCHOOL BOARD'S ESTIMATE 1961-1962

School Board's statement of amounts required to support public schools and meet other statutory obligations of the District for the fiscal year beginning July 1, 1961.

Total amount required to meet the school budget as itemized in Column 5 of the Budget Report

\$153,033.00

Estimated Income of District

Balance June 30, 1961	None
Federal Aid —	
Home Economics	\$ 200.00
School Lunch	800.00
Science	600.00
Tuition	30,000.00
Other	620.00

We recommend that the District adopt the proposed budget and raise and appropriate the sum of \$153,033.00 for the school year 1961-1962.

LESLIE SARGENT
GEORGE HOOKER
MARY PLUMMER

School Board

Recommended Motion:

Moved that the School District raise and appropriate \$153,033.00 and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of State Aid, and upon the determination of the amount of State Aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from State Aid and with the School District Clerk certify to the Selectmen the balance as an assessment to be raised by the Town for school purposes.

TOWN OF LINCOLN

STATEMENT OF RECEIPTS AND PAYMENTS
July 1, 1959 to June 30, 1960

Receipts		
Cash on hand July 1, 1959	\$	791.15
Federal Aid:		
Home Economics		340.00
School Lunch		713.09
National Defense Ed. Act.		452.42
Current Appropriation		91,033.47
Bal. on Previous Appropriations		1,146.19
Other Sources:		
Secondary Tuitions		28,472.70
House Rent, Refunds, etc.		488.95
		<hr/> \$123,437.97

Payments		
Orders of the School Board	\$	122,438.47
Cash on hand at end of year,		
June 30, 1960		999.50
		<hr/> \$123,437.97

July 1, 1960 to January 1, 1961

Receipts		
Cash on hand July 1, 1960	\$	999.50
Federal Aid:		
Home Economics		157.55
School Lunch		190.78
Current Appropriation		67,040.40
Other Sources:		
Tuition		14,566.31
Other		4.00
		<hr/> \$ 82,958.54

Payments		
Orders of the School Board	\$	54,123.52
Cash on hand at Jan. 1, 1961		28,835.02
		<hr/> \$ 82,958.54

TOWN OF LINCOLN

BALANCE SHEET

June 30, 1960

Assets

Cash on hand June 30, 1960	\$	999.50
Capital Reserves:		
(Held by Trustees)		
1955-1956		5,250.00
1956-1957		7,250.00
1957-1958		7,250.00
1958-1959		7,040.00
1959-1960		7,250.00
		<hr/>
		\$ 35,039.50

Liabilities

Accounts Owed by District:		
Mrs. Mary Monahan, Refund		
on Tuition	\$	15.90
Capital Reserves (Offsets Similar		
Asset Account)		34,040.00
	<hr/>	
Total Liabilities	\$	34,055.90
Excess of Assets Over Liabilities		983.60
	<hr/>	
		\$ 35,039.50

TOWN OF LINCOLN

ANNUAL REPORT OF DISTRICT TREASURER
Fiscal Year Ending June 30, 1960

Cash on hand July 1, 1959	\$ 791.15
Received from Selectmen:	
Current Appropriation	\$ 90,033.47
Bal. of Prev. Appros.	2,146.19
Rec'd. from State Treasurer:	
Federal —	
Home Economics	340.00
School Lunch	713.09
Nat'l. Defense Ed. Act	452.42
Rec'd. from Tuitions	28,488.60
Rec'd. from All Other Sources, Rent and Refunds	473.05
Total Receipts	<u>\$122,646.82</u>
Total Amount Available for Fiscal Year	\$123,437.97
Less School Board Orders Paid	<u>122,438.47</u>
Balance on hand June 30, 1960	\$ 999.50

GEORGE L. BOYLE,
Treasurer

TOWN OF LINCOLN

STATISTICAL TABLE

School	Total Enrollment	Total Average Attendance	Total Average Absence	Percent of Attendance	Average Tardiness
Grammar	188	177.2	6.5	96.45	2.27
High	150	135.2	5.8	95.86	.8
	338	312.4	12.3	96.19	1.62

TOWN OF LINCOLN

ROLL OF PERFECT ATTENDANCE

Lincoln Grammar School

Name of Pupil	Grade	Name of Pupil	Grade
Wright, Eva	1	Vezina, Jeanne	5
Cusson, Muriel	3	Vezina, Helen	6
Doran, Arline	3	Asselin, Robert	7
Rogers, Reine	3	Patterson, Ann	7
Perreault, Paul	4	Burbank, Roger	8
Hamel, Richard	5	Jacques, Paul	8

Lincoln High School

Name of Pupil	Grade	Name of Pupil	Grade
Emery, Floyd	9	Brooks, George	10
Harrington, Arnold	9	Currier, John	10
Tardif, Peter	9	Avery, Dennis	11
Tetley, Paul	9	Downing, Guy	11
Welsh, Lillian	9	Temple, Sylvia	12

Non-Resident Pupils Enrolled 1959-1960

District	Elementary	High School
Campton		1
Carroll		1
Thornton		12
Woodstock		61
 Total		<hr/> 75

TOWN OF LINCOLN

SCHOOL BOARD'S REPORT

To the Voters of Lincoln:

We shall begin this report with a note of optimism. At the time of writing of this report, it appears that the Lincoln School Study Committee will have available shortly a report to the voters of Lincoln which in essence will outline two or more possible solutions to the problem of accreditation of the Lincoln High School as an Approved **Comprehensive** High School. The board feels that this is a necessary step if we intend to maintain a high school here in Lincoln. Basically we need additional space for offering courses in shop and fine arts as well as space to relieve current below standard conditions now existing in physical education and gym facilities, the library, below standard class rooms and the overcrowded typing room. We trust that you, the voters and taxpayers of Lincoln, will give this committee report your serious and studied consideration before reaching a decision. We ask that you get **all** the answers before making your decision.

There are many matters which should be covered in our report, however, it is not possible to discuss all the progress made during the past year nor is it possible to discuss in detail all the plans for the coming year. We shall attempt here to mention a few points especially deserving of your attention.

Mr. Arthur Dean has been added to the high school faculty as a driver training, physical education and social studies teacher. All of the high school boys are now taking physical education two periods weekly. The fifth, sixth, seventh and eighth grade pupils have classes once weekly. It is hoped that next year we may include the freshmen and sophomore girls in this program.

TOWN OF LINCOLN

A driver training car was obtained through arrangements by Mr. Arthur Asselin, from the Pease Motor Company, for the sum of one dollar. Twenty-four students will have completed the program of classroom work and on the road training by the end of the school year.

Our athletic teams have had a successful year. The Cross-Country team was the winner of the Pemi-League meet and competed well at the State Meet. We have a State Championship Ski Team. The basketball and baseball teams, although not in the championship category, have been a credit to the school.

We have a very active music program in effect in both schools. Of the pupils taking instrumental instruction, there are twenty-eight who have progressed sufficiently to join the band. We have enjoyed a fine Christmas concert and are looking forward to a Spring concert with a theme based on the Civil War Centennial and an operetta. Selected members of the high school chorus will participate in the All-State Chorus.

A successful bowling program has been instituted in the seventh and eighth grades for the benefit of the children, as a winter activity. This will be continued again this next Winter.

A very effective Grammar School field day program, held on the last day of school this past year, seems to warrant the continuance of this practice.

A small sum has been budgeted to experiment this coming year with a school camping program at Camp Sargent, located in Peterborough. There will be one grade in the Grammar School involved in this program.

TOWN OF LINCOLN

We are heartily encouraged by the increase in participation on the part of our teachers in professional improvement courses offered at the Plymouth Teachers College during the past year.

One direct result of this participation has been reflected in the fact that a committee of teachers has made a study of the science curriculum in both the high school and grammar school. After consultation with Mr. Wagner, from the New Hampshire Department of Education, the committee made definite recommendations to the board as to means of improving the science program. These recommendations are now being carried out.

Adult education in Lincoln has been somewhat neglected during the years. Interest was evidenced on the part of several persons this year in taking a course in Basic English. A study was made of the situation and the board is happy to report that an organizational meeting for this course has been held under the supervision of Mr. Shea and Mrs. John Dooley, who will serve as the instructor. There were fifteen interested persons attending and all indications are that the course is well under way. The board believes these courses should be somewhat self-supporting but has allocated a small sum of money to assist with the program. If there is interest on the part of others in any subject matter it is suggested they should contact either Mr. Stewart at the High School or Mr. Shea at the Grammar School and make their wishes known.

The school board has enjoyed excellent working relations with the principals, faculty and staff of the schools. The interest and cooperation of parents and

TOWN OF LINCOLN

residents has been most encouraging throughout the year. The board feels especially indebted to Superintendent Perham and his office for assistance and advice.

Respectfully submitted,

LESLIE B. SARGENT,

Chairman

GEORGE HOOKER
MARY PLUMMER

Lincoln School Board

TOWN OF LINCOLN

REPORT OF ANNUAL MEETING OF LINCOLN SCHOOL DISTRICT

Lincoln, New Hampshire

Lincoln High School Auditorium

March 8, 1960

Time 10:30 A. M.

The regular annual meeting of the Lincoln School District was called to order at 10:30 A. M., March 8th 1960 by Moderator James Maguire. Mr. Maguire then read the warrant and the following articles were taken up.

Article 1. Mrs. Burak nominated James Maguire for Moderator for the ensuing year. Seconded by Mr. Bourassa. Mr. Hooker moved that the nominations cease and the acting clerk cast one ballot for James Maguire for Moderator. Seconded by Mrs. Burak.

Mr. Sargent made a motion to nominate Martha Patterson for the office of Clerk for the ensuing year. Seconded by Mrs. Burak. Mrs. Burak moved that the nominations cease and that the Moderator cast one ballot for Martha Patterson for Clerk. Seconded by Mr. Hooker.

Article 2. Mr. Sargent moved that the sum of \$1,370.00 be raised for salaries of the School Board Officers and agents for the ensuing year to be established as follows:

Chairman of School Board	\$	300.00
Two members of School Board (each)		200.00
School Board Bookkeeper		400.00
School District Treasurer		200.00
School District Clerk		30.00
School District Truant Officer		20.00
School District Census Taker		20.00

Motion seconded by Mrs. Burak. Vote in the affirmative.

TOWN OF LINCOLN

Article 3. Mr. Hooker moved that we pass over Article 3, since all reports, except the Audit have been published in the Annual Town Report. The Audit has been distributed separately at this meeting. Seconded by Mr. Gonet. Vote in the affirmative.

Article 4. Motion by Mrs. Burak that the District continue to have the State Tax Commission audit the District accounts and request the Commission to return the Audit in ample time to be printed in the School District Report. Seconded by Mr. Hooker. Vote in the affirmative.

Article 5. Mrs. Burak moved that the School District raise and appropriate \$138,540.00 and to authorize and direct the School Board to apply against said appropriation such income as is estimated by the School Board, exclusive of State Aid, and upon the determination of the amount of State Aid to be received by the School District during the next fiscal year, to authorize and direct the School Board to apply against such appropriation the sum to be received from State Aid and with the School District Clerk certify to the Selectmen the balance as an assessment to be raised by the town for school purposes. Seconded by Mr. Waldo. Vote in the affirmative.

Article 6. Mr. MacDonald made a motion that the School Building Study Committee be continued until the next annual school district meeting and \$500.00 be raised and appropriated for use as stated in article. Seconded by Mr. Thompson. Vote in the affirmative.

Article 7. Mr. Hooker moved to authorize the School Board to take an option on a home for the Grammar School Principal in the school district upon the approval by the Board of the evaluation of such property by an authorized appraiser: purchase of the home would be subject to approval

TOWN OF LINCOLN

at the next district meeting or at a special district meeting. A discussion followed on the pros and cons of rental or buying, legality of a long term contract between a tenant and School District. Mr. Doherty made a motion to authorize the School Board to purchase a home for the Grammar School Principal. Seconded by Mrs. Bouchard. Mr. E. Clark amended the original article to read as follows: "to authorize the School Board to take an option for **\$1.00 or other valuable consideration**, on a home for the Grammar School Principal in the school district upon the approval by the Board of the evaluation of such property by an authorized appraiser; purchase of the home would be subject to approval at the next district meeting or at a special district meeting. Seconded by Mrs. Burak. Vote in the affirmative.

Article 8. Mr. Russell moved that the District authorize the School Board to make application for, and to receive, in the name of the District, such advances, grants-in-aids, or other funds for educational purposes as may now or hereafter be forthcoming from the United States Government and/or State Agencies. Seconded by Mr. Doherty. Vote in the affirmative.

Article 9. Motion by Mr. Hooker that all resolutions, motions, memorials and other District meeting activities be incorporated into the Town Report. Seconded by Mr. Russell. Vote in the affirmative. Mr. E. Clark made a motion that high school be

recessed on March 7, 1961, the next Annual School Meeting Day. Seconded by Mr. Doherty. Vote in the affirmative.

TOWN OF LINCOLN

Motion by Mr. Sargent that the meeting recess until 6 P. M. to permit balloting of the School Board Members. Seconded by Mr. Hooker. Vote in the affirmative.

At 5:55 P. M., Mr. Sargent made a motion to recess until 7 P. M. Seconded by Mrs. Burak. Vote in the affirmative.

Results of Balloting:

School Board Member for three years —
Mary Plummer 316

School Board Member for two years —
George Hooker 337

School Board Treasurer —
George Boyle

Respectfully submitted,

MARTHA PATTERSON,
Clerk

TOWN OF LINCOLN

THE STATE OF NEW HAMPSHIRE
BOARD OF FIRE CONTROL
OFFICE OF FIRE MARSHAL
Concord

October 24, 1960

Mr. Leslie Sargent, Chairman
Lincoln School Board
Lincoln, New Hampshire

Dear Sir:

This letter is to confirm our inspection of the High and Grammar School buildings made on Oct. 18, 1960.

We were happy to find that all of our recommendations of 1955 had been complied with and that this inspection was to further fire safety in your schools.

I want to say at this time that the housekeeping was excellent and the custodian should be commended for this fine work.

The following recommendations are made in the interest of further fire safety but are not mandatory to be in compliance of any State regulation. State regulations were complied with in our 1955 report.

Of course, the ideal fire protection is complete coverage by automatic sprinklers, not only does it protect the life of the occupants but also gives 24 hour protection from fire destruction to the buildings. Some thought should be given to this protection in planning for the future.

In lieu of sprinklers we recommend a heat detector system, of the "rate-of-rise" principle. Such an installation will alert the children and teachers in the matter of minutes that a fire has occurred, and give the necessary first few minutes to evacuate the building. If the system is tied into the town fire alarm system the fire department will also receive the alarm at the same time.

TOWN OF LINCOLN

Grammar School

1. When we inspected the fuses in the electric distribution cabinet the fuses were so hot that you could hardly hold a hand on them. Most fuses were of 30 amperes, these 30 ampere fuses should be discarded and only 15 ampere fuses on No. 14 wire, and 20 ampere fuse on No. 12 wire, be used. If this is not satisfactory then the wiring should be checked. The overloading and heating of the fuses can be overcome by either adding more circuits or rewiring the building.
2. Clean out all ventilator rooms of all combustible material. If a fire should occur in a ventilator room it could spread the fire throughout the building.
3. A sprinkler head should be installed in the paint room.
4. Clean out closet under basement stairway (north entrance) and lock it up permanently.
5. Existing fire alarms are sounded in the bell system which is used for all purposes. The fire alarm signal should be on a separate circuit with horns of the Klaxon type, so that the fire alarm would not be confused with any of the bell signals.
6. The tubing on the Liquefied Petroleum Gas equipment from the coupling to the tanks should be replaced and run under edges of shingle siding so that it cannot be tampered with. The existing tubing is hanging from the tank because it is too short to be located under the shingle siding and can be broken off at the tanks by children fooling with this pipe.

To confirm our conversation regarding the other matters, I will state that the standpipe and hose can be eliminated due to the fact that we do not want to make firemen out of your school teachers, as I believe it is their responsibility in case of fire to get the children out of the building, and call the fire department

TOWN OF LINCOLN

and let them take care of the fire. Also, when the fire department responds they will use their own equipment.

As to the use of wired-glass in the windows beneath the fire escapes I do not recommend wired-glass in wooden sash. Wired-glass is alright in steel sash. I believe that if a fire of such magnitude to blow or burn out your windows should occur that the children would have been evacuated.

The existing window opening on to the fire escape (High School) should be cut down and replaced by a door opening on to the escape. Until this is done, we recommend steps be provided on both sides of the window sill to effect easier egress.

Another step in the right direction in fire prevention is; when repainting or redecorating it would be wise to use flameproof paint. The flameproof paint of today is easy to spread and is obtainable in practically all colors. This paint will definitely stop any fire spread.

Regarding the trouble with ventilation since the installation of smoke screens in the corridors, I am a little stumped over the situation. I will not recommend the doors being kept open by a wire and fusible links, because a fusible link would not operate fast enough to shut out any smoke and in thinking the matter over on my way home we do not think that an automatic door closer would be any better. In talking the matter over with a technical man he could only think of one solution (which might not work in your situation) but his only solution was; cross ventilation between the rooms inside the smoke doors.

If I can obtain further information on this I will contact you.

Respectfully submitted,
N. H. BOARD OF FIRE CONTROL
(signed) Aubrey G. Robinson
Fire Marshal

TOWN OF LINCOLN

SUPERVISORY UNION NO. 34 REPORT OF SUPERINTENDENT'S SALARY

Section 5, Chapter 243, Laws of 1953 of the State of New Hampshire, requires that school district annual reports show the total amount paid to the superintendent.

One-half of the supervisory union expenses is prorated among the several school districts of the union on the basis of adjusted valuation. One-half is prorated on the basis of average daily membership in the schools for the previous school year ending June 30. The Superintendent of Supervisory Union No. 34, during 1959-1960, received a salary of \$7,800.00 which was made up as follows: \$4,250.00 paid by the State Department of Education from the per capita tax and \$3,550.00 prorated among the several school districts. Allowance of \$1,100.00 for travel within the Union was also prorated as stated above.

The table below shows the proration of salary and travel charged to each school district.

District	Salary	Travel
Benton	\$ 47.39	\$ 14.69
Easton	49.52	15.34
Franconia	492.21	152.52
Landaff	89.64	27.77
Lincoln	1,246.58	386.26
Lisbon Special	1,077.25	333.79
Lisbon Town	274.42	85.03
Lyman	109.87	34.05
Sugar Hill	163.12	50.55
	\$ 3,550.00	\$ 1,100.00

RONALD A. PERHAM,
Superintendent of Schools

REPORT
OF AN EXAMINATION AND AUDIT
OF THE ACCOUNTS
OF THE
LINCOLN SCHOOL DISTRICT
For the Fiscal Year Ended June 30, 1960

Made By
The Division of Municipal Accounting
State Tax Commission
December 7, 1960

TOWN OF LINCOLN

DIVISION OF MUNICIPAL ACCOUNTING

STATE TAX COMMISSION

Concord, New Hampshire

SUMMARY OF FINDINGS

AND RECOMMENDATIONS

February 10, 1961

The School Board
Lincoln School District
Lincoln, New Hampshire

Gentlemen:

Submitted herewith is the report of the annual examination and audit of the accounts of the Lincoln School District for the fiscal year ended June 30, 1960, which was made by this Division in accordance with the vote of the District. Exhibits as hereafter listed are included as part of the report.

Scope of Audit

Included in the examination and audit were the accounts and records of the School Board and the School District Treasurer.

Financial Statements

Comparative Balance Sheets:
June 30, 1959—June 30, 1960:

(Exhibit A)

Comparative Balance Sheets as of June 30, 1959 and June 30, 1960, are presented in Exhibit A. As indicated therein, the Surplus increased by \$18.32 during the fiscal year ended June 30, 1960.

TOWN OF LINCOLN

Analysis of Change in Financial Condition:

(Exhibit B)

An analysis of the change in financial condition of the School District during the fiscal year is made in Exhibit B, with the factors which caused the change indicated therein. These were as follows:

Increase in Surplus		
Net Budget Surplus		\$ 620.75
Decrease in Surplus		
Cash Surplus Used to Reduce School Tax	\$ 586.53	
Increase in Accounts Payable	15.90	\$ 602.43
Net Increase	\$ 18.32	

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues:

(Exhibits C & D)

Comparative statements of appropriations and expenditures, estimated and actual revenues for the fiscal year ended June 30, 1960, are presented in Exhibits C and D. As indicated by the Budget Summary (Exhibit D), a revenue surplus of \$1,519.11, less a net overdraft of appropriations of \$898.36, resulted in a net budget surplus of \$620.75.

Summary Statement of Receipts and Expenditures:

(Exhibit E)

A summary statement of receipts and expenditures for the fiscal year ended June 30, 1960, made up in accordance with the uniform classification of accounts, is included in Exhibit E. Proof of the Treasurer's balance as of June 30, 1960, is shown in Exhibit F.

TOWN OF LINCOLN

Statement of School Tax Account:

(Exhibit G)

A statement of the School District Tax Account with the Town of Lincoln is contained in Exhibit G. As indicated therein, as of June 30, 1960, the balance of the 1958-59 tax and the whole amount of the 1959-60 tax had been received by the School District.

Overdraft of Appropriations and Application of Municipal Budget Law:

It is noted that in the fiscal year ended June 30, 1960, there was a net overdraft of appropriations amounting to \$898.36. In other words, total expenditures exceeded total appropriations by this amount as shown herewith:

Overdrafts of Appropriations	\$ 4,780.28
Unexpended Balances of Appropriations	<u>3,881.92</u>
Net Overdraft of Appropriations	\$ 898.36

In accordance with the provisions of the Municipal Budget Law, R. S. A., Chapter 32, application should have been made to the State Commissioner of Education by the School Board, with the approval of the Budget Committee, for a certificate of emergency authorizing expenditures in excess of budgetary appropriations.

Conclusion:

The provisions of Chapter 184 of the Laws of 1955, require that this report or the summary of findings and recommendations (letter of transmittal) shall be published in the next annual report of the School District.

TOWN OF LINCOLN

We extend our thanks to the officials of the Lincoln School District for their assistance during the course of the audit.

Yours very truly,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Edgar O. Pesquera, Auditor
Dumont W. Bailey, Accountant

TOWN OF LINCOLN

**DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION**

Concord, New Hampshire

February 10, 1961

Certificate of Audit

This is to certify that we have examined and audited the accounts and records of the Lincoln School District for the fiscal year ended June 30, 1960. In our opinion, the Exhibits presented herewith reflect the true financial condition of the School District as of June 30, 1960, and the results of operations for the fiscal year ended on that date.

Respectfully submitted,

**HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission**

**Edgar O. Pesquera, Auditor
Dumont W. Bailey, Accountant**

TOWN OF LINCOLN

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Exhibits:

- A—Comparative Balance Sheets—As of June 30, 1959 and June 30, 1960
- B—Analysis of Change in Financial Condition
- C—Comparative Statement of Appropriations and Expenditures
- D—Comparative Statement of Estimated and Actual Revenues and Budget Summary
- E—Classified Statement of Receipts and Expenditures
- F—Summary of Treasurer's Account and Proof of Balance
- G—Statement of School District Appropriation Account

TOWN OF LINCOLN

EXHIBIT A
LINCOLN SCHOOL DISTRICT
Comparative Balance Sheets

As of June 30, 1959 and June 30, 1960

Assets	June 30, '59	June 30, '60
Cash on Hand:		
Treasurer (Overdraft)	(\$ 180.91)	\$ 999.50
Accounts Due School District:		
Bal. of 1958-59 School Tax	1,146.19	
Capital Reserve Fund (Contra)	28,398.65	35,648.65
<hr/>		
Total Assets	\$ 29,363.93	\$36,648.15
 Liabilities		
Accounts Payable — Tuition	\$ 15.90	
Capital Reserve Fund (Contra)	28,398.65	35,648.65
Surplus	965.28	983.60
<hr/>		
Total Liabilities & Surplus	\$ 29,363.93	\$36,648.15

TOWN OF LINCOLN

EXHIBIT B
LINCOLN SCHOOL DISTRICT

Analysis of Change in Financial Condition

Fiscal Year Ended June 30, 1960

Surplus — Dec. 31, 1960	\$	983.60
Surplus — Dec. 31, 1959		965.28
Increase in Surplus		\$ 18.32

Analysis of Change

Factor Affecting Increase in Surplus:

 Net Budget Surplus \$ 620.75

Factors Affecting Decrease in Surplus:

 Cash Surplus Used

 as Revenue \$ 586.53

 Increase in Accounts

 Payable 15.90

 \$ 602.43

 Net Increase \$ 18.32

EXHIBIT C

LINCOLN SCHOOL DISTRICT
 Comparative Statement of Appropriations
 and Expenditures
 Fiscal Year Ended June 30, 1960

				Total	Appros.	Recpts.	& Amount	Expdtrs.	Balances	
					1959-60	Rembrnts.	Available	1959-60	Unexpndt.	Overdrafts
Administration:										
Salaries of District Officers		\$ 910.00	\$	\$ 910.00	\$ 910.00	\$ 931.43	\$ 931.43	\$ 931.43	\$ 21.43	\$ 21.43
Supt.'s Salary (Local Share)		1,250.00		1,250.00	1,250.00	1,246.58	1,246.58	3.42		3.42
Tax for State Wide Supervision		570.00		570.00	570.00	564.00	564.00	6.00		6.00
Salaries of Other Admin. Personnel		1,025.00		1,025.00	1,025.00	1,003.35	1,003.35	21.65		21.65
Supplies & Expenses		1,300.00		1,300.00	1,132.07	1,132.07	1,132.07	167.93		167.93
Instruction:										
Teachers' Salaries		73,360.00		73,388.05	73,388.05	73,421.06	73,421.06	319.50		33.01
Books & Other Instructional Aids		2,500.00		2,500.00	2,500.00	2,180.50	2,180.50	319.50		33.01
Scholars' Supplies		2,500.00		2,500.00	2,500.00	3,029.93	3,029.93	529.93		529.93
Supplies & Other Expenses		1,800.00		1,800.00	1,800.00	2,137.87	2,137.87	337.87		337.87
Operation of School Plant:										
Salaries of Custodians		4,000.00		4,000.00	4,000.00	4,643.02	4,643.02	643.02		643.02
Fuel or Heat		4,500.00		4,500.00	4,304.04	4,304.04	4,304.04	195.96		195.96
Water, Lights, Supplies & Expenses		1,700.00		1,700.00	2,398.92	2,398.92	2,398.92	698.92		698.92

Maintenance of School Plant:				
Repairs & Replacements	2,350.00	2,350.00	1,962.61	387.39
Auxiliary Activities:				
Health Supervision	75.00	75.00	86.17	11.17
Transportation	3,900.00	3,900.00	3,596.20	303.80
Special Activities & Funds	1,000.00	1,000.00	1,189.27	189.27
School Lunch	900.00	900.00	1,219.00	319.00
Building Study Committee	500.00	500.00	6.00	494.00
Fixed Charges:				
Retirement & Social Security	4,750.00	4,750.00	6,029.60	1,279.60
Ins., Treas. Bond & Expenses	1,600.00	1,600.00	1,417.73	182.27
Capital Outlay:				
Additions & Improvements	800.00	800.00		800.00
New Equipment	1,000.00	1,000.00	1,717.06	717.06
Capital Reserve Fund	7,250.00	7,250.00	7,250.00	
Contingency Fund	1,000.00	1,000.00		1,000.00
	<hr/>	<hr/>	<hr/>	<hr/>
	\$1120,540.00	\$ 28,05\$120,568.05\$121,466.41	\$ 3,881.92	\$ 4,780.28

TOWN OF LINCOLN

EXHIBIT D
LINCOLN SCHOOL DISTRICT

Comparative Statement of Estimated and Actual
Revenues and Budget Summary
Fiscal Year Ended June 30, 1960

	Revenues		
	Estimated	Actual	Excess
Federal Aid	\$ 1,000.00	\$ 1,505.51	\$ 505.51
Tuition	27,500.00	28,488.60	988.60
Other	420.00	420.00	
Cash Surplus	586.53	586.53	
Sale of Equipment		25.00	25.00
	\$ 29,506.53	\$31,025.64	\$ 1,519.11

Budget Summary

Actual Revenues	\$ 31,025.64
Estimated Revenues	29,506.53
<hr/>	
Net Revenue Surplus	\$ 1,519.11
Overdraft of	
Appropriations	\$ 4,780.28
Unexpended Balances	
of Appropriations	3,881.92
<hr/>	
Net Overdraft of	
Appropriations	\$ 898.36
Net Budget Surplus	\$ 620.75

TOWN OF LINCOLN

EXHIBIT E
LINCOLN SCHOOL DISTRICT

Classified Statement of Receipts and Expenditures
Fiscal Year Ended June 30, 1960

Receipts	
Federal Aid:	
National School Lunch	
Program	\$ 713.09
Vocational & Home Economics	
Program	340.00
National Defense Ed. Act	452.42
	<hr/>
	\$ 1,505.51
Local Taxation:	
1958-59 Appropriation	\$ 1,146.19
1959-60 Appropriation	91,033.47
	<hr/>
	\$ 92,179.66
Other Receipts:	
Tuition	\$ 28,488.60
Rent	420.00
Sale of Equipment	25.00
Refunds:	
Hospitalization	\$ 13.05
Withholding Taxes	15.00
	<hr/>
	\$ 28.05
	<hr/>
	\$28,961.65
Total Receipts from All Sources	\$122,646.82
Bal.—June 30, 1959 (Overdraft)	180.91
	<hr/>
Grand Total	\$122,465.91

Expenditures	High	Elementary	Total
Administration:			
Salaries of District Officers		\$ 931.43	
Superintendent's Salary (Local Share)		1,246.58	
Tax for State Wide Supervision		564.00	
Salaries of other Admin. Personnel		1,003.35	
Supplies and Expenses		1,132.07	
			\$ 4,877.43
Instruction:			
Teachers' Salaries		\$ 42,236.79	\$31,184.27
Books & Other Instructional Aids		1,402.27	778.23
Scholars' Supplies		2,162.55	867.38
Supplies & Other Expenses		1,010.04	1,127.83
			2,137.87
		\$ 46,811.65	\$33,957.71
			\$ 80,769.36

Operation of School Plant:
Salaries of Custodians
Fuel or Heat
Water, Light, Supplies & Expenses

\$ 2,622.66	\$ 2,020.36	\$ 4,643.02
2,272.03	2,032.01	4,304.04
1,443.25	955.67	2,398.92
<hr/>	<hr/>	<hr/>
\$ 6,337.94	\$ 5,008.04	\$ 11,345.98

Maintenance of School Plant:
Repairs and Replacements

\$ 667.94	\$ 1,294.67	\$ 1,962.61
<hr/>	<hr/>	<hr/>

Auxiliary Activities:
Health Supervision
Transportation

Special Activities & Special Funds:
Building Committee Study
Athletics
School Lunch Program

\$ 1,378.24	\$ 4,718.40	\$ 6,096.64
<hr/>	<hr/>	<hr/>

Fixed Charges:		
Retirement	\$ 6,029.60	
Insurance, Treasurer's Bond & Expenses	1,417.73	
	<hr/>	
		\$ 7,447.33
Capital Outlay:		
New Equipment	\$ 1,717.06	
Payments in Capital Reserve Fund	7,250.00	
	<hr/>	
		\$ 8,967.06
Total Expenditures for All Purposes		
Balance — June 30, 1960	\$121,466.41	
	999.50	
	<hr/>	
		\$122,465.91
Grand Total		

TOWN OF LINCOLN

EXHIBIT F
LINCOLN SCHOOL DISTRICT

Summary of Treasurer's Account and
Proof of Balance
Fiscal Year Ended June 30, 1960

Balance — June 30, 1959 (Overdraft)	(\$ 180.91)
Receipts During Year	122,646.82
	<hr/>
	\$122,465.91
Expenditures During Year	121,466.41
	<hr/>
Balance — June 30, 1960	\$ 999.50

PROOF OF BALANCE

Balance in the Pemigewasset National Bank —
Per Statement June 30, 1960 \$ 1,287.78

Add: Deposits of	
July 8, 1960	\$ 969.36
July 15, 1960	6,000.00
Aug. 3, 1960	4,000.00
	<hr/>
	\$ 10,969.36
Less: Outstanding Checks	<hr/>
	12,257.14
Reconciled Balance — June 30, 1960	\$ 999.50

TOWN OF LINCOLN

EXHIBIT G

LINCOLN SCHOOL DISTRICT

Statement of School District Appropriation Account
Fiscal Year Ended June 30, 1960

School District Tax—1959-60 \$ 91,033.47

Bal. Due on 1958-59

School District Tax	1,146.19
	<hr/>
	\$ 92,179.66

Receipts from Town of Lincoln:

August 1, 1959	\$ 5,000.00
September 1, 1959	5,000.00
October 1, 1959	8,000.00
October 1, 1959	10,000.00
November 27, 1959	1,146.19
November 27, 1959	15,000.00
December 1, 1959	27,033.47
May 1, 1960	6,000.00
May 1, 1960	4,000.00
May 20, 1960	1,000.00
May 20, 1960	6,000.00
May 20, 1960	4,000.00

Total Received	\$ 92,179.66
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Births Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1960

Date of Birth 1960	Name of Child (If any)	Name of Father	Maiden Name of Mother	Color of Parents	Residence of Parents	Occupation of Father	Birthplace of Father	Birthplace of Mother
Jan 13	Catherine M. Johnson	F. L. W. Fred L. Johnson	Alice M. Planté	W/ Lincoln	Chief of Police	N. H.	Canada	Canada
Feb 21	Johanne M. Pouliot	F. L. W. Maurice G. Pouliot	Odette R. St. Laurent	W/ Lincoln	Paper mill	N. H.	Canada	Canada
Feb 19	Gard H. Aldridge	M. L. W. Victor A. Aldridge	Beverly C. Young	W/ Lincoln	Paper mill	N. H.	Rhode Island	N. H.
Mar 7	Robin Ann Shea	M. L. W. Robert J. Shea	Joan C. Joyce	W/ Lincoln	Principal	N. H.		
Apr 6	John C. McLaughlin	M. L. W. Jimmie McLaughlin	Marie A. Lamleux	W/ Lincoln	Service station opr	Oklahoma		Vt.
Apr 20	Bernard H. Porter II	H. A. M. T. Druquette	W/ Lincoln	Paper mill	Paper mill	N. H.		N. H.
May 5	John Allan Bartlett	M. L. W. Nathaniel N. Bartlett	Elanice Theriault	W/ Lincoln	Store manager	N. H.		N. H.
May 2	Fay Marie Thompson	F. L. W. Roger W. Thompson	Margaret M. Landry	W/ Lincoln	Fire & safety inspect	N. H.		Mass.
May 18	Jeffrey W. Reitsma	M. L. W. Albert H. Reitsma	Phyllis I. LaCroix	W/ Lincoln	Laborer	N. H.		N. H.
May 26	Kasey C. Moulton	M. L. W. Stanley K. Moulton	Mary Jane Haddock	W/ Lincoln	School teacher	N. H.		N. Y.
June 26	Timothy Allen Godin	M. L. W. Armand J. Godin	Charlotte Rannacher	W/ Lincoln	Beater man	N. H.		N. H.
July 17	Lise M. Laliberte	F. L. W. Marcelien Laliberte	Marie M. Layvoie	W/ Lincoln	Paper mill	Canada	Canada	Canada
July 24	Darlene L. Wiggett	F. L. W. Joseph A. Wiggett	Patricia A. King	W/ Lincoln	Paper mill	N. H.	Canada	Canada
July 11	Michel Jos Dumont	M. L. W. George O. Dumont	Theresa M. Pouliot	W/ Lincoln	Paper mill	Canada	Canada	Canada
Aug 9	Chery Ann Millette	F. L. W. Robert W. Millette	Lorraine M. Landry	W/ Lincoln	Mechanic	N. H.		N. H.
Aug 13	Sara Ann Sawyer	F. L. W. Gerald B. Sawyer	Arlene V. Sawyer	W/ Lincoln	Office worker	N. H.		N. H.
Sept 8	Anne Heather Clark	F. L. W. Edward M. Clark	Joyce Avery	W/ Lincoln	Self employed	N. Y.		Michigan
Oct 1	Scott Alan Maynard	M. L. W. Gaylord J. Maynard	Pauline M. Currier	W/ Lincoln	Oil truck driver	N. H.		N. H.
Oct 1	Scott Peter Wiggett	M. L. W. Floyd D. Wiggett	Ann C. Labrecque	W/ Lincoln	Prosecuter opr	N. H.		Maine
Oct 18	Jeffrey M. Savoy	F. L. W. Leo M. Savoy	Simone Landry	W/ Lincoln	Laborer	N. H.		N. H.
Oct 20	Denise I. Dauphine	F. L. W. James R. Dauphine	Janet E. McGee	W/ Lincoln	Paper mill	N. H.		N. H.
Dec 20	George R. Drapeau	M. L. W. Robert J. Drapeau	Naney L. Brooks	W/ Lincoln	Paper mill	N. H.		

Marriages Registered in the Town of Lincoln, N. H., for the Year Ending Dec. 31, 1960

Date	Place of Marriage	Name and Surname of Groom and Bride	Residence of Each at time of Marriage	Age if under 18 years	Occupation of Groom and Bride	Place of Birth of each	Name of Parents	Birthplace of Parents	Name, residence and official station of person by whom married	Times married
Color of eyes	Color of hair									
Jan 3	Lincoln	Michael Melvoin	Stowe Vt	22 W	Musician	Wisconsin	Sidney Melvoin	Los Angeles California	1 Charles Griffin Justice of Peace	1
		Constance L Ives	Lincoln	22 W R N		N H	Gladys Fein	Lincoln	1 Lincoln	
		Floyd E Fortier	N Haverhill	22 W	Unemployed	Haverhill	Arthur Ives	N H	1 Edmond J Guay Catholic Priest	
		Doris A Jacques	Lincoln			Berlin	Edith Tucker	N H	1 Lincoln	
		Marlyn S Welch	Lincoln	22 W	Secretary	Bath	Fred E Fortier	N H	1 Lincoln	
		Evelyn Pantagoloni	Lincoln	40 W	Restaurant	Groveton	Madeleine Smith	N H	1 Lincoln	
				35 W	Waitress		Edward L Jacques	N H	1 Lincoln	
		Joseph A Wiggett	Lincoln	18 W	Laborer		Annette Marchand	N H	1 Lincoln	
		Patricia A King	N Woodstock	20 W	Hairdresser		Freeman Welch	N H	1 Lincoln	
		John E Jordan	Billerica Mass	21 W	Laborer		Effie Green	Edward Ball	2 Henry David Gray Clergyman	2
		Patricia A Labrecque	Lincoln	19 W	Housework		Kattie Baird	Clarence Wiggett	1 Lincoln	
		Johan A Johanson	Lincoln	57 W	Laborer		Josephine Lapointe	Josephine Lapointe	1 Edmond J Guay Catholic Priest	
		Lucy F Gray	Lincoln	39 W	Housework		Wilfred King	Wilfred King	1 Lincoln	
		Richard J Lessard	Lincoln	27 W	Engineer		Ida Allaire	Ida Allaire	1 Lincoln	
		Sheila J Salem	Lincoln	22 W	Mill worker		Daniel J Jordan	Daniel J Jordan	1 Edmond J Guay Catholic Priest	
							Helwin Manuel	Helwin Manuel	1 Lincoln	
							Henry Labrecque	Henry Labrecque	1 Lincoln	
							Lottie M Ashley	Lottie M Ashley	1 Edmond J Guay Catholic Priest	
							Oscar Johnson	Oscar Johnson	2 Lincoln	
							Cecile Israelson	Cecile Israelson	2 Lincoln	
							Wilbur Jordan	Wilbur Jordan	1 Lincoln	
							Bertha Latuch	Bertha Latuch	1 Lincoln	
							Eugene Lessard	Eugene Lessard	1 Lincoln	
							Juliet Levasseur	Juliet Levasseur	1 Lincoln	
							Ralph Salem	Ralph Salem	1 Lincoln	
							Lottie Cassidy	Lottie Cassidy	1 Lincoln	

Deaths Registered in the Town of Lincoln, N. H., for the Year Ending December 31, 1960

Date of Death	Name and Surname of Deceased	Age in Years	Place of Birth	Name of Father		Maiden Name of Mother
				Sex and Cond	Occupation	
Jan 16	Eugenia Charron	61	Old Forge, N Y	F W M	Housewife	Eugene LePage
Jan 19	Charles Griffin	55	Boston, Mass	M W M	State emp	John F Griffin
Mar 12	Donomick Zaker	75	Lithuania	M W M	Cooker	Unknown
Apr 16	Mark Joseph Savoy	65	Littleton	M W S		Francis Savoy
June 3	Susan M Emerson	73	Littleton	F W S		Ronald W Emerson
June 8	John Prawelency	73	Russia	F W S		Carl Prawelency
June 24	Jos L Bellavance	78	Canada	M W S	Carpenter	Thomas Bellavance
Sept 3	Paul Jeffrey Judd	61	N H	M W S		Harold Ernest Judd
Oct 20	Harold F Cramer	61	N Y	M W M	Millwright	Fred Cramer
Nov 14	William F Chapin	80	Mass	M W M	Postal emp	Andrew Chapin
Nov 21	John Morozoff	74	Ukraine	M W M	Paper mill	Unknown
Dec 11	Napoleon A Rheume	66	Maine	M W W	Cook	Semion Rheume
Dec 7	Alphonse Martel	59	Berlin	M W D	Laborer	Henry Martel

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